

SixTen and Associates

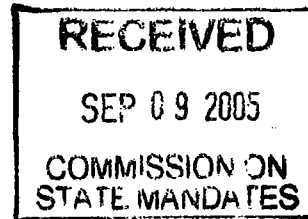
Mandate Reimbursement Services

KEITH B. PETERSEN, MPA, JD, President
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September 7, 2005

Paula Higashi, Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814



RE: Health Fee Elimination
Fiscal Years: 1997-98 through 2001-02
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Los Rios Community College District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Jon Sharpe, Deputy Chancellor
Los Rios Community College District
1919 Spanos Court
Sacramento, CA 95825-3981

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith B. Petersen".

Keith B. Petersen

State of California
COMMISSION ON STATE MANDATES
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562
CSM 2 (12/88)

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STATE MANDATES

INCORRECT REDUCTION CLAIM FORM

Claim No. ~~05-4485-I-03~~
05-4206-I-04

Local Agency or School District Submitting Claim

LOS RIOS COMMUNITY COLLEGE DISTRICT

Contact Person

Telephone Number

Keith B. Petersen, President
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Address

Jon Sharpe, Deputy Chancellor
Los Rios Community College District
1919 Spanos Court
Sacramento, CA 95825-3981

Representative Organization to be Notified

Telephone Number

Robert Miyashiro, Consultant, Education Mandated Cost Network
c/o School Services of California
1121 L Street, Suite 1060
Sacramento, CA 95814

Voice: 916-446-7517
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This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to section 17561 of the Government Code. This incorrect reduction claim is filed pursuant to section 17561(b) of the Government Code.

CLAIM IDENTIFICATION: Specify Statute or Executive Order

HEALTH FEE ELIMINATION Chapter 1, Statutes of 1984, 2nd E.S. Education Code Section 76355
Chapter 1118, Statutes of 1987

| <u>Fiscal Year</u> | <u>Amount of the Incorrect Reduction</u> |
|--------------------|--|
| 1997-1998 | \$606,532 |
| 1998-1999 | \$625,570 |
| 1999-2000 | \$634,185 |
| 2000-2001 | \$667,337 |
| 2001-2002 | \$671,976 |
| Total Amount | \$3,205,600 |

IMPORTANT: PLEASE SEE INSTRUCTIONS AND FILING REQUIREMENTS FOR COMPLETING AN INCORRECT REDUCTION CLAIM ON THE REVERSE SIDE.

Name and Title of Authorized Representative

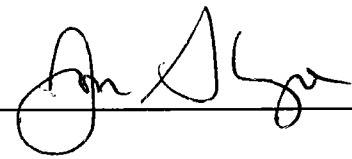
Telephone No.

Jon Sharpe, Deputy Chancellor

Voice: 916-568-3058
Fax: 916-568-3078
E-mail: SharpeJ@losrios.edu

Signature of Authorized Representative

Date

x 

August 29, 2005

1 Claim Prepared by:
2 Keith B. Petersen
3 SixTen and Associates
4 5252 Balboa Avenue, Suite 807
5 San Diego, California 92117
6 Voice: (858) 514-8605
7 Fax: (858) 514-8645
8

9 BEFORE THE
10 COMMISSION ON STATE MANDATES
11 STATE OF CALIFORNIA

12 INCORRECT REDUCTION CLAIM OF:)
13) No. CSM _____
14)
15) Chapter 1, Statutes of 1984, 2nd E.S.
16) Chapter 1118, Statutes of 1987
17 LOS RIOS)
18 Community College District,) Education Code Section 76355
19)
20) Health Fee Elimination
21 Claimant.)
22) Annual Reimbursement Claims:
23)
24) Fiscal Year 1997-1998
25) Fiscal Year 1998-1999
26) Fiscal Year 1999-2000
27) Fiscal Year 2000-2001
28) Fiscal Year 2001-2002
29)

30 _____)
INCORRECT REDUCTION CLAIM FILING

31 PART I. AUTHORITY FOR THE CLAIM

32 The Commission on State Mandates has the authority pursuant to Government
33 Code Section 17551(d) " . . . to hear and decide upon a claim by a local agency or
34 school district filed on or after January 1, 1985, that the Controller has incorrectly
35 reduced payments to the local agency or school district pursuant to paragraph (2) of

Incorrect Reduction Claim of Los Rios Community College District
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1 subdivision (d) of Section 17561.” Los Rios Community College District (hereafter
2 “District” or “Claimant”) is a school district as defined in Government Code Section
3 17519.¹ Title 2, CCR, Section 1185 (a), requires claimants to file the incorrect
4 reduction claim with the Commission.

5 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),
6 requires incorrect reduction claims to be filed no later than three years following the
7 date of the Controller’s remittance advice notifying the claimant of a reduction. A
8 Controller’s audit report dated June 24, 2004 has been issued, but no remittance
9 advices have been issued. The audit report constitutes a demand for repayment and
10 adjudication of the claim. On July 15, 2005, the Controller issued “results of review
11 letters” reporting the audit results for all five fiscal years and demanding payment of
12 amounts due to the state.

13 There is no alternative dispute resolution process available from the Controller’s
14 office. In response to an audit issued March 10, 2004, Foothill-De Anza Community
15 College attempted to utilize the informal audit review process established by the
16 Controller to resolve factual disputes. Foothill-De Anza was notified by the Controller’s
17 legal counsel by letter of July 15, 2004 (attached as Exhibit “A”), that the Controller’s

¹ Government Code Section 17519, added by Chapter 1459, Statutes of 1984,
Section 1:

“‘School district’ means any school district, community college district, or county
superintendent of schools.”

Incorrect Reduction Claim of Los Rios Community College District
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1 informal audit review process was not available for mandate audits and that the proper
2 forum was the Commission on State Mandates.

3 PART II. SUMMARY OF THE CLAIM

4 The Controller has conducted a field audit of District's annual reimbursement
5 claims for the District's actual costs of complying with the legislatively mandated Health
6 Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session and
7 Chapter 1118, Statutes of 1987) for the period of July 1, 1997 through June 30, 2002.
8 As a result of the audit, the Controller determined that none of the claimed costs were
9 allowable and that \$2,224,368 should be returned to the State. We believe this is an
10 incorrect reduction, based on facts to follow.

| 11 | Fiscal | Amount | Audit | SCO | Amount Due |
|----|-------------|------------------|-------------------|------------------|--------------------------|
| 12 | <u>Year</u> | <u>Claimed</u> | <u>Adjustment</u> | <u>Payments</u> | <u><State></u> |
| 13 | 1997-98 | \$606,532* | \$606,532 | \$606,532 | <\$606,532> |
| 14 | 1998-99 | \$625,570 | \$625,570 | \$625,570 | <\$625,570> |
| 15 | 1999-00 | \$634,185 | \$634,185 | \$634,185 | <\$634,185> |
| 16 | 2000-01 | \$667,337 | \$667,337 | \$187,592 | <\$187,592> |
| 17 | 2001-02 | <u>\$671,976</u> | <u>\$671,976</u> | <u>\$170,489</u> | <u><\$170,489></u> |
| 18 | Totals | \$3,205,600 | \$3,205,600 | \$2,224,368 | <\$2,224,368> |

19 * Net amount claimed after \$1,000 late filing penalty

20 PART III. PREVIOUS INCORRECT REDUCTION CLAIMS

21 The District has not filed any previous incorrect reduction claims for this

1 mandate program. The District is not aware of any other incorrect reduction claims
2 having been adjudicated on the specific issues or subject matter raised by this incorrect
3 reduction claim.

4 PART IV. BASIS FOR REIMBURSEMENT

5 1. Mandate Legislation

6 Chapter 1, Statutes of 1984, 2nd Extraordinary Session, repealed Education
7 Code Section 72246 which had authorized community college districts to charge a
8 student health services fee for the purpose of providing health supervision and
9 services, direct and indirect medical and hospitalization services, and operation of
10 student health centers. This statute also required the scope of student health services
11 for which a community college district charged a fee during the 1983-84 fiscal year be
12 maintained at that level in the 1984-85 fiscal year and every year thereafter. The
13 provisions of this statute were to automatically repeal on December 31, 1987.

14 Chapter 1118, Statutes of 1987, amended Education Code Section 72246 to
15 require any community college district that provided student health services in 1986-87
16 to maintain student health services at that level in 1987-88 and each fiscal year
17 thereafter.

18 Chapter 8, Statutes of 1993, Section 29, repealed Education Code Section
19 72246, effective April 15, 1993. Chapter 8, Statutes of 1993, Section 34, added

Incorrect Reduction Claim of Los Rios Community College District
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1 Education Code Section 76355², containing substantially the same provisions as former

² Education Code Section 76355, added by Chapter 8, Statutes of 1993, Section 34, effective April 15, 1993, as last amended by Chapter 758, Statutes of 1995, Section 99:

“(a) The governing board of a district maintaining a community college may require community college students to pay a fee in the total amount of not more than ten dollars (\$10) for each semester, seven dollars (\$7) for summer school, seven dollars (\$7) for each intersession of at least four weeks, or seven dollars (\$7) for each quarter for health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, or both.

The governing board of each community college district may increase this fee by the same percentage increase as the Implicit Price Deflator for State and Local Government Purchase of Goods and Services. Whenever that calculation produces an increase of one dollar (\$1) above the existing fee, the fee may be increased by one dollar (\$1).

(b) If, pursuant to this section, a fee is required, the governing board of the district shall decide the amount of the fee, if any, that a part-time student is required to pay. The governing board may decide whether the fee shall be mandatory or optional.

(c) The governing board of a district maintaining a community college shall adopt rules and regulations that exempt the following students from any fee required pursuant to subdivision (a):

(1) Students who depend exclusively upon prayer for healing in accordance with the teachings of a bona fide religious sect, denomination, or organization.

(2) Students who are attending a community college under an approved apprenticeship training program.

(3) Low-income students, including students who demonstrate financial need in accordance with the methodology set forth in federal law or regulation for determining the expected family contribution of students seeking financial aid and students who demonstrate eligibility according to income standards established by the board of governors and contained in Section 58620 of Title 5 of the California Code of Regulations.

(d) All fees collected pursuant to this section shall be deposited in the fund of the district designated by the California Community Colleges Budget and Accounting Manual. These fees shall be expended only to provide health services as specified in regulations adopted by the board of governors.

Authorized expenditures shall not include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for

Incorrect Reduction Claim of Los Rios Community College District
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1 Section 72246, effective April 15, 1993.

2 2. Test Claim

3 On December 2, 1985, Rio Hondo Community College District filed a test claim
4 alleging that Chapter 1, Statutes of 1984, 2nd Extraordinary Session, by requiring a
5 maintenance of effort, mandated increased costs by mandating a new program or the
6 higher level of service of an existing program within the meaning of California
7 Constitution Article XIII B, Section 6.

8 On November 20, 1986, the Commission on State Mandates determined that
9 Chapter 1, Statutes of 1984, 2nd Extraordinary Session, imposed a new program upon
10 community college districts by requiring any community college district, which provided
11 student health services for which it was authorized to charge a fee pursuant to former
12 Section 72246 in the 1983-1984 fiscal year, to maintain student health services at that

intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion of accident claims filed for athletic team members, or any other expense that is not available to all students. No student shall be denied a service supported by student health fees on account of participation in athletic programs.

(e) Any community college district that provided health services in the 1986-87 fiscal year shall maintain health services, at the level provided during the 1986-87 fiscal year, and each fiscal year thereafter. If the cost to maintain that level of service exceeds the limits specified in subdivision (a), the excess cost shall be borne by the district.

(f) A district that begins charging a health fee may use funds for startup costs from other district funds and may recover all or part of those funds from health fees collected within the first five years following the commencement of charging the fee.

(g) The board of governors shall adopt regulations that generally describe the types of health services included in the health service program.”

Incorrect Reduction Claim of Los Rios Community College District
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1 level in the 1984-1985 fiscal year and each fiscal year thereafter.

2 At a hearing on April 27, 1989, the Commission on State Mandates determined
3 that Chapter 1118, Statutes of 1987, amended this maintenance of effort requirement to
4 apply to all community college districts which provided student health services in fiscal
5 year 1986-1987 and required them to maintain that level of student health services in
6 fiscal year 1987-1988 and each fiscal year thereafter.

7 3. Parameters and Guidelines

8 On August 27, 1987, the original parameters and guidelines were adopted. On
9 May 25, 1989, those parameters and guidelines were amended. A copy of the
10 parameters and guidelines, as amended on May 25, 1989, is attached hereto as Exhibit
11 "B." So far as is relevant to the issues presented below, the parameters and guidelines
12 state:

13 "V. REIMBURSABLE COSTS

14 A. Scope of Mandate

15 Eligible community college districts shall be reimbursed for
16 the costs of providing a health services program. Only
17 services provided in 1986-87 fiscal year may be claimed.

18 VI. CLAIM PREPARATION

19 B... 3. Allowable Overhead Cost

20 Indirect costs may be claimed in the manner
21 described by the State Controller in his claiming
22 instructions.

1 VII. SUPPORTING DATA

2 For auditing purposes, all costs claimed must be traceable to
3 source documents and/or worksheets that show evidence of the
4 validity of such costs...

5 VIII OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

6 Any offsetting savings the claimant experiences as a direct result
7 of this statute must be deducted from the costs claimed. In
8 addition, reimbursement for this mandate received from any
9 source, e.g., federal, state, etc., shall be identified and deducted
10 from this claim. This shall include the amount of \$7.50 per full-time
11 student per semester, \$5.00 per full-time student for summer
12 school, or \$5.00 per full-time student per quarter, as authorized by
13 Education Code section 72246(a)³. This shall also include
14 payments (fees) received from individuals other than students who
15 are not covered by Education Code Section 72246 for health
16 services. ...”

17 4. Claiming Instructions

18 The Controller has annually issued or revised claiming instructions for the
19 Health Fee Elimination mandate. A copy of the September 1997 revision of the
20 claiming instructions is attached as Exhibit “C.” The September 1997 claiming
21 instructions are believed to be, for the purposes and scope of this incorrect reduction
22 claim, substantially similar to the version extant at the time the claims which are the

³ The authorized dollar amounts of student health fees was changed by Education Code Section 76355. See: Footnote 2. Subdivision (a) of Section 76355 permits the governing board of each community college district to increase these fees by the same percentage increase as the Implicit Price Deflator for State and Local Government Purchase of Goods and Services. The Chancellor’s Office of the California Community Colleges notifies all districts that the Implicit Price Deflator allowed an increase in permissible fees.

1 subject of this incorrect reduction claim were filed. However, since the Controller's
2 claim forms and instructions have not been adopted as regulations, they have no force
3 of law, and, therefore, have no effect on the outcome of this claim.

4 **PART V. STATE CONTROLLER CLAIM ADJUDICATION**

5 The Controller conducted an audit of District's annual reimbursement claims for
6 fiscal years 1997-98, 1998-99, 1999-00, 2000-01 and 2001-02. The audit concluded
7 that none of the District's costs, as claimed, were allowable. A copy of the June 24,
8 2004-audit report is attached hereto as Exhibit "D."

9 **VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER**

10 By letter dated May 5, 2004, the Controller transmitted a copy of its draft audit
11 report. By letter dated May 24, 2004, the District objected to the proposed adjustments
12 set forth in the draft copy of the audit report. A copy of the District's response is
13 attached hereto as Exhibit "E." The Controller then issued its final audit report without
14 change in its adjustments.

15 **PART VII. STATEMENT OF THE ISSUES**

16 **Finding 1: Unallowable salaries and fringe benefits**

17 The Controller asserts unallowable salaries totaling \$128,593 and related
18 indirect costs of \$39,529 for an increased level of student health services based on the
19 student health services inventory for American River College, one of the District's
20 (then) three (now four) colleges. The Controller states that its review of a sample of six

Incorrect Reduction Claim of Los Rios Community College District
1/84, 1118/87 Health Fee Elimination

1 months of logs of "actual" student health services provided during the period of FY
2 1998-99 through FY 2001-02 indicated that American River College "provided" student
3 health services "exceeding" those services provided by the District during the base
4 year. The Controller concluded that an "average" of only 84.26% of the audit year
5 services matched services provided in the base year of FY 1986-87.

6 Statutory and Regulatory Requirements

7 Education Code Section 76355, subdivision (e), states:

8 "Any community college district that provided health services in the 1986-87
9 fiscal year shall maintain health services, at the level provided during the 1986-
10 87 fiscal year, and each fiscal year thereafter."

11 The parameters and guidelines state at Part III Eligible Claimants:

12 "Community college districts which provided health services in 1986-87 fiscal
13 year and continue to provide the same services as a result of this mandate are
14 eligible to claim reimbursement of those costs."

15 Services Provided vs. Services Rendered

16 The Controller audit findings do not demonstrate if the enumerated services
17 allegedly "not provided" in FY 1986-87 were actually available to students. As a
18 preliminary matter, we feel the Controller misstates the law, there are no specific
19 student health services required for each college district. The parameters and
20 guidelines state that "[o]nly services provided in 1986-87 fiscal year may be claimed."
21 Thus, the requirement is to continue the level of services provided in FY 1986-87, but
22 there is no statewide standard list of types of services to be provided. In addition, note
23 that the cost of services is not compared, only the level of services.

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1 The Controller is endeavoring to compare the student health services *rendered*
2 during the fiscal years claimed (audit years) to those services *rendered* during 1986-87
3 fiscal year (the base year). The comparison is intended to determine whether the same
4 or greater level of services are *rendered* in the audit years which may result in some
5 audit year costs being disallowed for being in excess of the mandate. The Controller
6 is requiring claimants to prove that services rendered in the audit years were also
7 rendered in the base year. In order to make this determination, the Controller is
8 reviewing base year services claimed which are clearly beyond the statute of limitations
9 for an audit or record retention.

10 The statutory requirement is that at least the same level of services be *provided*.
11 There is no basis in law or fact which requires the entire variety of health care services
12 *available* each year to actually have been utilized, which is to say *rendered*, each year
13 in order to prove that the same services are *provided*. The District is certifying that the
14 same level of services continue to be available, not that each and every service was
15 rendered each year. In other words, for example, hearing tests may be available every
16 year, but there may be a year in which no hearing tests were required by students.

17 Incidences of diseases and courses of treatment change over a period of fifteen
18 years. This dynamic perhaps was not anticipated when the parameters and guidelines
19 were adopted about twenty years ago. If so, this matter cannot be charged to the
20 claimants, as it is a Commission-adopted document.

Incorrect Reduction Claim of Los Rios Community College District
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1 District Level Test of Services Provided

2 The Controller states that its review of a sample of six-months of logs of “actual”
3 student health services provided indicated that *American River College* “provided”
4 student health services “exceeding” those services provided by the *district* during the
5 base year. This is not the standard of review to be used. The comparison of the levels
6 of services provided is a *district* level test, not a *college* level test. The Controller’s
7 Form HFE 2.1 is consistent with the parameters and guidelines which establish the
8 inventory of student health services as a district-level test, not a particular college
9 within the district.

10 Audit by Sampling

11 Sampling does not result in a determination of actual costs. The parameters and
12 guidelines do not allow the claimant to use sampling for reporting mandate costs. The
13 parameters and guidelines do not allow the Controller to use sampling techniques for
14 the determination of program compliance. Claimants were never on notice that the
15 Controller would be utilizing sampling techniques. This is a standard of general
16 application being enforced by the Controller without benefit of the rulemaking
17 procedures required by the Administrative Procedure Act.

18 Sampling Method

19 The Controller’s calculation of the cost of services “not provided” utilizes
20 extrapolations of facts not related to the actual cost of those services. As stated
21 before, the adjustment is incorrect because it is based on services rendered.

Incorrect Reduction Claim of Los Rios Community College District
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1 Regardless, sampling here is too limited. First, the sample "universe" was limited to
2 one college. Second, if a particular service was not included in the portion of the
3 documentation selected for the sample, but was in the universe of services rendered,
4 the sampling improperly penalizes the District for a type of service actually rendered.

5 As a separate issue, it is inappropriate to apply a percentage reduction to the
6 audit period costs. The parameters and guidelines require maintenance of effort (level
7 of service) rather than cost accounting for the services provided. There is no evidence
8 that the cost of the services disallowed by the Controller represent the percentage of
9 activities disallowed. There is no basis to presume that the services disallowed are
10 uniform in cost to the services allowed. The method of adjustment used is not based
11 on a factual foundation or a legal basis.

12 Source Documentation

13 This finding is also based, partially, upon the report's assertion that the
14 "*Parameters and Guidelines* states [sic] that all costs claimed must be traceable to
15 source documentation that shows evidence of the validity of such costs." The
16 parameters and guidelines actually state, in that regard, that "...all costs claimed must
17 be traceable to source documents and/or worksheets that show evidence of the validity
18 of such costs." The Controller's audit report states that its adjustment was based on
19 logs of services provided to students. The logs upon which the Controller relied upon
20 for its adjustments are not documentation specifically required by the parameters and
21 guidelines. The Education Code and parameters and guidelines do not require the

Incorrect Reduction Claim of Los Rios Community College District
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1 claimant to provide records of the services rendered as a condition of reimbursement,
2 only to certify to the services available. Thus, the Controller is incorrectly adjusting the
3 claim reimbursement based on the claimant not having documentation which it is not
4 required to maintain.

5 As a factual matter, if the documentation used by the Controller was sufficient for
6 the Controller to calculate the dollar amount of alleged new services, it is contrary for
7 the Controller to assert that the adjustment is based on insufficient documentation. It
8 would therefore appear that this finding is based upon the incorrect standard for review.
9 The Controller, as the audit agency imposing the adjustment, has the burden of proving
10 the factual and legal basis for its adjustments. Instead, we contend the Controller
11 incorrectly audited the services rendered rather than services available to the students;
12 incorrectly used only the services provided at one college when the test is for the entire
13 district; incorrectly utilized a sample of the services rendered at one college which
14 could exclude the very thing they were seeking, that is a complete listing of services
15 rendered; and incorrectly applied their findings as a percentage reduction in cost
16 without a factual basis to presume that the cost of services disallowed are uniform.

17 Unreasonable or Excessive

18 None of the adjustments were made because the costs claimed were excessive
19 or unreasonable. The Controller does not assert that the claimed costs were excessive
20 or unreasonable, which is the only mandated cost audit standard in statute
21 (Government Code Section 17561(d) (2)). It would therefore appear that the entire

Incorrect Reduction Claim of Los Rios Community College District
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1 findings are based upon the wrong standard for review. If the Controller wishes to
2 enforce other audit standards for mandated cost reimbursement, the Controller should
3 comply with the Administrative Procedure Act.

4 **Finding 2: Unallowable services and supplies**

5 The Controller asserts unallowable services and supplies totaling \$28,782 and
6 related indirect costs of \$8,887 as services not reimbursable under the mandate
7 program and services not provided in the base year. The statutory and regulatory
8 requirements are the same as in Finding 1.

9 This finding includes a disallowance of \$26,100 in costs incurred for physical
10 exams for intercollegiate athletics and for salaries of health professionals present at
11 athletic events. Other than concluding that "[t]hese costs are not reimbursable under
12 the mandated program," the Controller does not cite a legal basis for this adjustment.
13 Some of the claimable services enumerated in the parameters and guidelines include
14 accident reports, a college physician, outside physician, registered nurse,
15 examinations, first aid, physicals for *athletes*, and dressing change, which would seem
16 to satisfactorily encompass the scope of services which the Controller believes are
17 unallowable.

18 The Controller asserts Hepatitis B vaccination costs of \$2,125 are unallowable.
19 The Controller concludes that since the Hepatitis B vaccinations, specifically, were not
20 identified as a service available at the college health center in FY 1986-87, and not

Incorrect Reduction Claim of Los Rios Community College District
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1 listed in the parameters and guidelines, the costs are not reimbursable. The District's
2 Form HFE 2.1 submitted for each fiscal year accurately reflects that immunization
3 services were available in FY 1986-87. Hepatitis B vaccinations now are just a part of
4 the whole scope of services which may comprise immunization services, and the
5 parameters and guidelines allow for reimbursement of immunization services.

6 Student Health Services Fund

7 The Controller seems to be using reimbursable services as defined by the
8 parameters and guidelines as a basis for permissible use of the student health services
9 fees. Education Code Section 76355, subdivision (a), permits the collection of student
10 health fees for student health services. Subdivision (d) requires that these fees, if
11 collected, be deposited in a designated fund and be expended only as authorized.
12 Subdivision (d) prohibits expenditures *from the fund* for physical examinations for
13 intercollegiate athletics or the salaries of health professionals for athletic events. The
14 prohibition only applies to expenditure of funds from the special account designated in
15 which student health fees are deposited.

16 The March 5, 2001-letter from the Chancellor of the California Community
17 Colleges clearly states that:

18 "All fees collected pursuant to this section shall be deposited in the
19 Student Health Fee Account in the Restricted General Fund of the district.
20 These fees shall be expended only to provide health services as specified in
21 regulations adopted by the board of governors. Allowable expenditures include
22 health supervision and services, including direct or indirect medical and
23 hospitalization services, or the operation of a student health center or centers, or
24 both. Allowable expenditure exclude athletic-related salaries, services,

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1 insurance, insurance deductibles, or any other expense that is not available to
2 all students.”

3 The “regulations” referenced are found at Title 5, CCR, Sections 54700-54710. The
4 regulations clearly exclude athletic services but arguably include immunization
5 services. However, since Title 5 does not control mandate reimbursement it is not
6 relevant. The scope of services defined in Title 5 as properly chargeable to the student
7 health services fund is not determinative of the types of services for which the
8 parameters and guidelines permit reimbursement, and the Controller has already
9 properly asserted that the parameters and guidelines define the scope of
10 reimbursement. Unless the student health services fees exceed the direct and indirect
11 cost of all student health services, there is no supportable presumption that the student
12 health fees fund is funding the services to athletes. Furthermore, since this District did
13 not collect student health services fees, the presumption could not apply to this District
14 in any case.

15 The Controller, as the audit agency proposing the adjustment, has the burden of
16 proving the factual and legal basis for its adjustments. The Controller provides no legal
17 basis to disallow reimbursement of athletic and immunization services allowed by the
18 parameters and guidelines.

19 Unreasonable or Excessive

20 None of the adjustments were made because the costs claimed were excessive
21 or unreasonable. The Controller does not assert that the claimed costs were excessive

Incorrect Reduction Claim of Los Rios Community College District
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1 or unreasonable, which is the only mandated cost audit standard in statute
2 (Government Code Section 17561(d) (2)). It would therefore appear that the entire
3 findings are based upon the wrong standard for review. If the Controller wishes to
4 enforce other audit standards for mandated cost reimbursement, the Controller should
5 comply with the Administrative Procedure Act.

6 **Finding 3 - Overstated Indirect Cost Rates Claimed**

7 The Controller asserts that the District overstated its indirect cost rates and
8 costs in the amount of \$361,689. This finding is based upon the report's statement that
9 "(t)he district claimed indirect costs based on an indirect cost rate proposals (IRCP)
10 prepared for each fiscal year. However, the District did not obtain federal approval for
11 its IRCPs. The SCO auditor calculated indirect cost rates using the methodology
12 allowed by the SCO claiming instructions." Contrary to the Controller's interpretation,
13 there is no requirement in law that the District's indirect cost rate must be "federally"
14 approved. The Controller has never specified the federal agencies which have the
15 authority to approve indirect cost rates. Further, it should be noted that the Controller
16 did not determine that the District's rate was excessive or unreasonable.

17 CCFS-311

18 In fact, both the District's method and the Controller's method utilized the same
19 source document, the CCFS-311 annual financial and budget report required by the
20 state. The difference in the claimed and audited methods is in the determination of

Incorrect Reduction Claim of Los Rios Community College District
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1 which of those cost elements are direct costs and which are indirect costs. Indeed,
2 federally "approved" rates which the Controller will accept without further action, are
3 "negotiated" rates calculated by the district and submitted for approval, indicating that
4 the process is not an exact science, but a determination of the relevance and
5 reasonableness of the cost allocation assumptions made for the method used.

6 The finding regarding the "previous fiscal year's costs" is a distinction without a
7 difference. The CCFS-311 is prepared each September based on prior year costs for
8 use in the budget fiscal year. The District used the rate calculated based on the actual
9 cost for the prior year. It's a timing difference, only. However, since the District is not
10 required to use the CCFS-311, merely allowed to do so, the choice of fiscal year data is
11 similarly not required. To make the ultimate point, federal cost studies are used for as
12 many as five years, based on data from the first of the five years, and the Controller
13 accepts federally approved indirect cost studies.

14 Regulatory Requirements

15 No particular indirect cost rate calculation is required by law. The parameters
16 and guidelines state that "Indirect costs *may be claimed* in the manner described by the
17 State Controller in his claiming instructions." The district claimed these indirect costs
18 "in the manner" described by the Controller. The correct forms were used and the
19 claimed amounts were entered at the correct locations. Further, "may" is not "shall";
20 the parameters and guidelines do not require that indirect costs be claimed in the
21 manner described by the Controller. In the audit report, the Controller asserts that

Incorrect Reduction Claim of Los Rios Community College District
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1 because parameters and guidelines specifically references the claiming instructions,
2 the claiming instructions thereby become authoritative criteria. The Government Code
3 makes no allowances for "authoritative criteria" for purpose of mandate reimbursement,
4 this is a meaningless fiction created by the Controller. Nor does the "specific"
5 reference to the claiming instructions in the parameters and guidelines change "may"
6 into a "shall." Since the Controller's claiming instructions were never adopted as law, or
7 regulations pursuant to the Administrative Procedure Act, the claiming instructions are
8 a statement of the Controller's interpretation and not law.

9 Unreasonable or Excessive

10 Government Code Section 17561(d)(2) requires the Controller to pay claims,
11 provided that the Controller may audit the records of any school district to verify the
12 actual amount of the mandated costs, and may reduce any claim that the Controller
13 determines is excessive or unreasonable. The Controller is authorized to reduce a
14 claim only if it determines the claim to be excessive or unreasonable. Here, the District
15 has computed its ICRPs utilizing cost accounting principles from the Office of
16 Management and Budget Circular A-21, and the Controller has disallowed it without a
17 determination of whether the product of the District's calculation would, or would not, be
18 excessive, unreasonable, or inconsistent with cost accounting principles.

19 The District reported indirect cost rates of 31.17%, 30.40%, 30.40%, 31.45%,
20 30.72% for the five fiscal years audited. Subsequent to the audit, the District
21 performed the complex cost accounting and time consuming negotiation process to

Incorrect Reduction Claim of Los Rios Community College District
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1 receive a federally approved rate of 30.0% from the Department of Health and Human
2 Services, for use in fiscal years beginning 2005-06. The five rates used on the claims
3 were less than two percentage points different from the federally negotiated rate. It can
4 be clearly seen that the OMB A-21 cost accounting methods are not the intellectual
5 property of the federal government and can be competently utilized by Districts to
6 generate a reasonable indirect cost rate without the need for federal approval.

7 Neither State law nor the parameters and guidelines made compliance with the
8 Controller's claiming instructions a condition of reimbursement. The district has
9 followed the parameters and guidelines. The burden of proof is on the Controller to
10 prove that the product of District's calculation is unreasonable, not to recalculate the
11 rate according to its unenforceable ministerial preferences. Therefore, the Controller
12 made no determination as to whether the method used by the District was reasonable,
13 but, substituted its FAM-29C method for the method reported by the District. The
14 substitution of the FAM-29C method is not a "finding" enforceable either by fact or law.
15 The Controller's insistence that OMB A-21 costs accounting is the sole province of the
16 federal government is both legally incorrect and factually refuted.

17 **Finding 4: Understated authorized health fee revenues claimed**

18 This finding is based on the Controller's conclusion that the District did not offset
19 student health services program costs by the amount of authorized health fee revenues
20 in the amount of \$6,101,947 in student health service fees.

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1 Education Code Section 76355

2 Education Code Section 76355, subdivision (a), in relevant part, provides: "The
3 governing board of a district maintaining a community college *may require* community
4 college students to pay a fee...for health supervision and services..." There is no
5 requirement that community colleges levy these fees. The permissive nature of the
6 provision is further illustrated in subdivision (b) which states "*If, pursuant to this*
7 *Section, a fee is required, the governing board of the district shall decide the amount of*
8 *the fee, if any, that a part-time student is required to pay. The governing board may*
9 *decide whether the fee shall be mandatory or optional.*"

10 Parameters and Guidelines

11 The Controller states that the "*Parameters and Guidelines* states that health fees
12 authorized by the *Education Code* must be deducted from the costs claimed." The
13 parameters and guidelines actually state:

14 "Any offsetting savings that the claimant experiences as a direct result of
15 this statute must be deducted from the costs claimed. In addition,
16 reimbursement for this mandate received from any source, e.g., federal, state,
17 etc., shall be identified and deducted from this claim. This shall include the
18 amount of [student fees] as authorized by Education Code Section 72246(a)⁴."

19 In order for a district to "experience" these "offsetting savings" the district must actually
20 have collected these fees. Student health fees actually collected must be used to
21 offset costs, but not student health fees that could have been collected and were not.

⁴ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

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1 The use of the term "any offsetting savings" further illustrates the permissive nature of
2 the fees.

3 Government Code Section 17514

4 The Controller relies upon Government Code Section 17514 for the conclusion
5 that "[t]o the extent community college districts can charge a fee, they are not required
6 to incur a cost." Government Code Section 17514, as added by Chapter 1459,
7 Statutes of 1984, actually states:

8 "Costs mandated by the state" means any increased costs which a local
9 agency or school district is required to incur after July 1, 1980, as a result of any
10 statute enacted on or after January 1, 1975, or any executive order
11 implementing any statute enacted on or after January 1, 1975, which mandates
12 a new program or higher level of service of an existing program within the
13 meaning of Section 6 of Article XIII B of the California Constitution."

14 There is nothing in the language of the statute regarding the authority to charge a fee,
15 any nexus of fee revenue to increased cost, nor any language which describes the
16 legal effect of fees collected.

17 Government Code Section 17556

18 The Controller relies upon Government Code Section 17556 for the conclusion
19 that "the COSM shall not find costs mandated by the State if the school district has the
20 authority to levy fees to pay for the mandated program or increased level of service."
21 Government Code Section 17556 as last amended by Chapter 589/89 actually states:

22 "The commission shall not find costs mandated by the state, as defined in
23 Section 17514, in any claim submitted by a local agency or school district, if after
24 a hearing, the commission finds that: . . .

25 (d) The local agency or school district has the authority to levy service

Incorrect Reduction Claim of Los Rios Community College District
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1 charges, fees, or assessments sufficient to pay for the mandated program or
2 increased level of service. ...”

3 We believe the Controller misrepresents the law. Government Code Section 17556
4 prohibits the Commission on State Mandates from finding costs subject to
5 reimbursement, that is, approving a test claim, where there is authority to levy fees in
6 an amount sufficient to offset the entire mandated costs. Here, the Commission has
7 already approved the test claim and made a finding of a new program or increased
8 costs, and further, that the student health fees are per se insufficient to offset the entire
9 cost of the mandate.

10 Student Health Services Fee Amount

11 The Controller asserts that the District should have collected a student health
12 service fee each semester from non-exempt students in the amount of \$8, \$9, \$11, or
13 \$12, depending on the fiscal year and whether the student is enrolled full time or part
14 time. Districts receive notice of these fee amounts from the Chancellor of the
15 California Community Colleges. An example of one such notice is the letter dated
16 March 5, 2001, attached as Exhibit “F.” While Education Code Section 76355
17 provides for an increase in the student health service fee, it did not grant the
18 Chancellor the authority to establish mandatory fee amounts or mandatory fee
19 increases. No state agency was granted that authority by the Education Code, and no
20 state agency has exercised its rulemaking authority to establish mandatory fee
21 amounts. It should be noted that the Chancellor’s letter properly states that increasing

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1 the amount of the fee is at the option of the district, and that the Chancellor is not
2 asserting that authority. Therefore, the Controller cannot rely upon the Chancellor's
3 notice to college districts of the opportunity to increase student health services fees as
4 a basis to adjust the claim for collectible student health services fees.

5 Fees Collected vs. Fees Collectible

6 This issue is one of student health fees revenue actually received, rather than
7 student health fees which might be collected. The Commission determined, as stated
8 in the parameters and guidelines that the student health fees "experienced" (*collected*)
9 would reduce the amount subject to reimbursement. Student fees not collected are
10 student fees not "experienced" and as such should not reduce reimbursement. Further,
11 the amount "collectible" will never equal actual revenues collected due to changes in a
12 student's BOGG eligibility, bad debt accounts, and refunds.

13 Because districts are not required to collect a fee from students for student
14 health services, and if such a fee is collected the amount is to be determined by the
15 district and not the Controller, the Controller's adjustment is without legal basis. What
16 districts are required by the parameters and guidelines to do is to reduce the amount of
17 their claimed costs by the amount of student health services fee revenue actually
18 received. Therefore, student health fees are merely collectible, they are not
19 mandatory, and it is inappropriate for the Controller to reduce claim amounts by
20 revenues not received.

1 **Statute of Limitations for Audit**

2 This issue is not a finding of the Controller. The District asserts that the first
3 three claims of the five claims audited, fiscal years 1997-98, 1998-99 and 1999-00,
4 were beyond the statute of limitations for audit when the Controller completed its audit
5 on June 24, 2004. The District raised this issue at the beginning of the audit and in its
6 letter dated May 24, 2004 in response to the draft audit report.

7 Chronology of Claim Action Dates

| | | |
|----|-------------------|---|
| 8 | January 15, 2000 | FY 1997-98 Claim filed by District |
| 9 | January 15, 2000 | FY 1998-99 Claim filed by District |
| 10 | December 30, 2000 | FY 1999-00 Claim filed by District |
| 11 | December 12, 2002 | SCO telephone call to District |
| 12 | December 31, 2002 | FY 1997-98 Statute of Limitations for audit expires |
| 13 | December 31, 2002 | FY 1998-99 Statute of Limitations for audit expires |
| 14 | December 31, 2002 | FY 1999-00 Statute of Limitations for audit expires |
| 15 | January 16, 2003 | Entrance Conference meeting |
| 16 | June 24, 2004 | SCO Final Audit Report |

17 In its final audit report, the Controller responded as follows:

18 "No statutory language defines when the SCO must issue an audit report.
19 Furthermore, no statutory language requires an entrance conference or some
20 other formal event to be held before the two-year period expires. SCO staff
21 contacted the district to initiate the audit in December 2002, within the statute of
22 limitations. This district requested that the audit start in January 2003, rather
23 than December 2002, Government Code Section 17558.5 (d), effective July 1,
24 1996, states, "Nothing in this section shall be construed to limit the adjustment of
25 payments ...when a delay in the completion of an audit is the result of willful acts
26 by the claimant or inability to reach agreement on terms of final settlement."

27 The Controller is thus asserting that when the audit was "initiated" is relevant to
28 the period of limitations, and that some "willful" act of the District prevented the

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1 Controller from “completing” the audit. However, if the date the audit was initiated is
2 the relevant event for the tolling of the statute, then the alleged delay in completion is
3 not relevant, and would be harmless. In any case, a review of the statutory history of
4 Government Code Section 17558.5 indicates that the matter of the audit “initiation” date
5 is not relevant to any fiscal year claims which are the subject of this audit.

6 Statutory History

7 Prior to January 1, 1994, no statute governed the statute of limitations for audits
8 of mandate reimbursement claims. Statutes of 1993, Chapter 906, Section 2, operative
9 January 1, 1994, added Government Code Section 17558.5 to establish for the first
10 time a specific statute of limitations for audit of mandate reimbursement claims:

11 “(a) A reimbursement claim for actual costs filed by a local agency or school
12 district pursuant to this chapter is subject to audit by the Controller no later than
13 four years after the end of the calendar year in which the reimbursement claim is
14 filed or last amended. However, if no funds are appropriated for the program for
15 the fiscal year for which the claim is made, the time for the Controller to initiate
16 an audit shall commence to run from the date of initial payment of the claim.”

17 Thus, there were two standards. A funded claim was “subject to audit” for four years
18 after the end of the calendar year in which the claim was filed. An “unfunded” claim
19 must have its audit “initiated” within four years of first payment.

20 Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and
21 replaced Section 17558.5, changing only the period of limitations:

22 “(a) A reimbursement claim for actual costs filed by a local agency or school
23 district pursuant to this chapter is subject to audit by the Controller no later than
24 two years after the end of the calendar year in which the reimbursement claim is
25 filed or last amended. However, if no funds are appropriated for the program for

**Incorrect Reduction Claim of Los Rios Community College District
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1 the fiscal year for which the claim is made, the time for the Controller to initiate
2 an audit shall commence to run from the date of initial payment of the claim.”

3 All of the annual claims which are the subject of the incorrect reduction claim are
4 subject to the two-year statute of limitations established by Chapter 945/95. The claims
5 for the first three years (FY 1997-98, FY 1998-99, and FY 1999-00) were beyond audit
6 when the audit report was issued. The last two years (FY 2000-01 and FY 2000-02)
7 were still subject to audit when the audit report was issued. Since funds were
8 appropriated for the program for all the fiscal years which are the subject of the audit,
9 the alternative measurement date is not applicable, and the potential factual issue of
10 when the audit is initiated is not relevant.

11 Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003

12 amended Section 17558.5 to state:

13 “(a) A reimbursement claim for actual costs filed by a local agency or school
14 district pursuant to this chapter is subject to the initiation of an audit by the
15 Controller no later than three years after the ~~end of the calendar year in which~~
16 the date that the actual reimbursement claim is filed or last amended, whichever
17 is later. However, if no funds are appropriated or no payment is made to a
18 claimant for the program for the fiscal year for which the claim is made filed, the
19 time for the Controller to initiate an audit shall commence to run from the date of
20 initial payment of the claim.”

21 None of the fiscal period claims which are the subject of the audit are subject to
22 this amended version of Section 17558.5. The amendment is pertinent in that it
23 indicates this is the first time that the factual issue of the date the audit is “initiated” for
24 mandate programs for which funds are appropriated is introduced. Therefore, at the
25 time the claim is filed, it is impossible for the claimant to know when the statute of

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1 limitations will expire, which is contrary to the purpose of a statute of limitations.

2 Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended
3 Section 17558.5 to state:

4 “(a) A reimbursement claim for actual costs filed by a local agency or school
5 district pursuant to this chapter is subject to the initiation of an audit by the
6 Controller no later than three years after the date that the actual reimbursement
7 claim is filed or last amended, whichever is later. However, if no funds are
8 appropriated or no payment is made to a claimant for the program for the fiscal
9 year for which the claim is filed, the time for the Controller to initiate an audit
10 shall commence to run from the date of initial payment of the claim. In any case,
11 an audit shall be completed not later than two years after the date that the audit
12 is commenced.”

13 None of the fiscal period claims which are the subject of the audit are subject to
14 this amended version of Section 17558.5. The amendment is pertinent since it
15 indicates this is the first time that the Controller audits may be completed at a time
16 other than the stated period of limitations.

17 Initiation of An Audit

18 The audit report states that the Controller’s staff telephone contact with the
19 District in December 2002 initiated the audit. First, initiation of the audit is not relevant
20 to the claims which are the subject of this incorrect reduction claim. The words “initiate
21 an audit” are used only in the second sentence of Section 17558.5, that is, in a
22 situation when no funds are appropriated for the program for the fiscal year for which
23 the claim is made. Then, and only then, is the Controller authorized to “initiate an
24 audit” within two years from the date of initial payment. The claim years at issue here
25 were not subject to the “no funds appropriated” provision, they were subject only to the

Incorrect Reduction Claim of Los Rios Community College District
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1 first sentence of the statute, i.e., they were only “subject to audit” through December
2 2002.

3 The unmistakable language of Section 17558.5 is confirmed by the later actions
4 of the Legislature. Chapter 1128, Statutes of 2002, amended subdivision (a) of
5 Government Code Section 17558.5 to change the “subject to audit” language of the first
6 sentence to “subject to the initiation of an audit.” Had the Legislature intended the
7 former Section to mean “subject to the initiation of an audit,” there would have been no
8 need to amend the statute to now say “subject to the initiation of an audit.” Even if the
9 Controller had “initiated” the audit on the date of the first phone call, it could not have
10 completed its two months of field work, exit conference, office review, draft audit report,
11 and issued a final audit report on or before December 31, 2002.

12 The Controller’s standard for “initiation” of an audit is actually the date of the
13 entrance conference, not the date of the phone contact. In this audit, and the
14 concurrent audit of the Los Rios Mandate Reimbursement Process claims, the
15 Controller asserts the telephone contact as the initiation date for the audit. In other
16 mandate audit reports issued after the Los Rios audits, the Controller states that the
17 entrance conference date initiates the audit.⁵ Further, in the matter of the Health Fee

⁵ Some of those other audit reports where the entrance date is specifically stated as the initiation date for the audit are:

- Newport-Mesa Unified School District, School District of Choice, issued August 31, 2004
- Clovis Unified School District, Graduation Requirements, issued October 22,

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1 Elimination audit of North Orange Community College District, the draft audit report
2 dated May 6, 2005, included the three fiscal years audited by the Controller: FY 2000-
3 01, FY 2001-02, and FY2002-03. In its response letter dated June 15, 2005, North
4 Orange County asserted that the statute of limitations for the audit of the FY 2000-01
5 claim expired December 31, 2003, pursuant to Government Code Section 17558.5,
6 because the audit report was issued after that date. In the final audit report dated July
7 22, 2005, the Controller agreed that FY 2000-01 was past audit, but for another reason,
8 the stated reason being that the "FY 2000-01 claim was not subject to audit due to the
9 expiration of the statute of limitations within which to initiate an audit." The North
10 Orange County audit entrance conference date was January 26, 2004, which is the
11 date, according to the Controller, that an audit is "initiated."

12 Given this contradiction in measurement dates, there does not appear to be a
13 consistent Controller position on this issue. It can therefore be concluded that the
14 Controller has no legal basis for their policy on the initiation date of audits.

-
- 2004
State Center Community College District, Health Fee Elimination, issued
September 17, 2004.
 - West Valley-Mission Community College District, Health Fee Elimination, issued
April 8, 2005.
 - Long Beach Community College District, Health Fee Elimination, issued April 27,
2005.

All of these audit reports were issued after the Los Rios audit report

Incorrect Reduction Claim of Los Rios Community College District
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1 Delay of the Audit

2 The Controller asserts that the District somehow committed a willful act intended
3 to delay the completion of the audit. However, the Controller provides no evidence that
4 there was any willful act by the District intended to delay the completion of the audit. If
5 there was any delay to the start of the audit, it was by unilateral action of the Controller.
6 Regardless, the delay in the start of an audit which could not have been timely
7 completed is not relevant.

8 The Controller's audit staff first called the District on December 12, 2002 (two
9 weeks prior to the Christmas holidays) and asked to speak to Ms. Bray "about an
10 audit." When Ms. Bray was able to return the call on December 18, 2002 (the week
11 prior to the Christmas holidays), the employee of the Controller's office stated to Ms.
12 Bray that "she assumed that [they] were too busy to meet in December, so she
13 requested a meeting during the first or second week of January." Ms. Bray called the
14 Controller's employee again on December 19, 2002 to set a date in January as
15 requested by the Controller's employee. A copy of Ms. Bray's declaration dated
16 September 30, 2004 is attached as Exhibit "G." There was no credible attempt by the
17 Controller's office "to initiate the audit" in December 2002. But as stated above, the
18 argument that an attempt was made to "initiate an audit" in December 2002 is not
19 legally relevant since the claims were only "subject to audit" through December 2002.

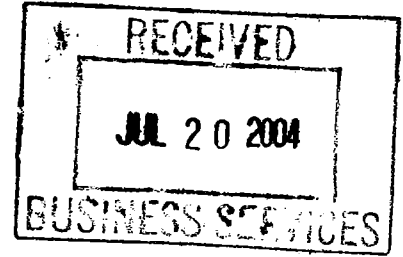
20 The Controller did not complete the audit within the statutory period allowed for
21 the first three fiscal year claims included in this audit. The date the audit was "initiated"

1 for these three years is irrelevant, only the date the audit was completed is relevant as
2 evidenced by the (final) Controller's audit report. The audit findings are therefore void
3 for those three claims.

4 PART VIII. RELIEF REQUESTED

5 The District filed its annual reimbursement claims within the time limits
6 prescribed by the Government Code. The amounts claimed by the District for
7 reimbursement of the costs of implementing the program imposed by Chapter 1,
8 Statutes of 1984, 2nd E.S., Chapter 1118, Statutes of 1987, and Education Code
9 Section 76355 represent the actual costs incurred by the District to carry out this
10 program. These costs were properly claimed pursuant to the Commission's parameters
11 and guidelines. Reimbursement of these costs is required under Article XIII B, Section
12 6 of the California Constitution. The Controller denied reimbursement without any
13 basis in law or fact. The District has met its burden of going forward on this claim by
14 complying with the requirements of Section 1185, Title 2, California Code of
15 Regulations. Because the Controller has enforced and is seeking to enforce these
16 adjustments without benefit of statute or regulation, the burden of proof is now upon the
17 Controller to establish a legal basis for its actions.

18 The District requests that the Commission make findings of fact and law on each
19 and every adjustment made by the Controller and each and every procedural and
20 jurisdictional issue raised in this claim, and order the Controller to correct its audit
21 report findings therefrom.



STEVE WESTLY
California State Controller

July 15, 2004

Mike Brandy, Vice Chancellor
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos, CA 94022

Re: Foothill-De Anza Community College District Audit

Dear Mr. Brandy:

This is in response to your letter to me dated May 13, 2004, concerning the Controller's Audit of the Health Fee claim.

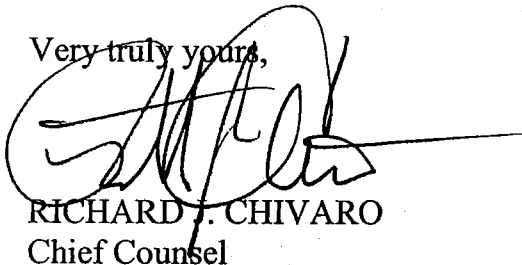
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

The proper forum for resolving issues involving mandated cost programs is through the incorrect reduction process through the Commission on State Mandates. As such, this office will not be scheduling an informal conference for this matter.

However, in light of the concerns expressed in your letter concerning the auditors assigned and the validity of the findings, I am forwarding your letter to Vince Brown, Chief Operating Officer, for his review and response.

If you have any questions you may contact Mr. Vince Brown at (916) 445-2038.

Very truly yours,



RICHARD J. CHIVARO
Chief Counsel

RJC/st

cc: Vincent P. Brown, Chief Operating Officer, State Controller's Office
Jeff Brownfield, Chief, Division of Audits, State Controller's Office

Adopted: 8/27/87
Amended: 5/25/89

PARAMETERS AND GUIDELINES
Chapter 1, Statutes of 1984, 2nd E.S.
Chapter 1118, Statutes of 1987
Health Fee Elimination

I. SUMMARY OF MANDATE

Chapter 1, Statutes of 1984, 2nd E.S. repealed Education Code Section 72246 which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. This statute also required that health services for which a community college district charged a fee during the 1983-84 fiscal year had to be maintained at that level in the 1984-85 fiscal year and every year thereafter. The provisions of this statute would automatically repeal on December 31, 1987, which would reinstate the community colleges districts' authority to charge a health fee as specified.

Chapter 1118, Statutes of 1987, amended Education Code section 72246 to require any community college district that provided health services in 1986-87 to maintain health services at the level provided during the 1986-87 fiscal year in 1987-88 and each fiscal year thereafter.

II. COMMISSION ON STATE MANDATES' DECISION

At its hearing on November 20, 1986, the Commission on State Mandates determined that Chapter 1, Statutes of 1984, 2nd E.S. imposed a "new program" upon community college districts by requiring any community college district which provided health services for which it was authorized to charge a fee pursuant to former Section 72246 in the 1983-84 fiscal year to maintain health services at the level provided during the 1983-84 fiscal year in the 1984-85 fiscal year and each fiscal year thereafter. This maintenance of effort requirement applies to all community college districts which levied a health services fee in the 1983-84 fiscal year, regardless of the extent to which the health services fees collected offset the actual costs of providing health services at the 1983-84 fiscal year level.

At its hearing of April 27, 1989, the Commission determined that Chapter 1118, Statutes of 1987, amended this maintenance of effort requirement to apply to all community college districts which provided health services in fiscal year 1986-87 and required them to maintain that level in fiscal year 1987-88 and each fiscal year thereafter.

III. ELIGIBLE CLAIMANTS

Community college districts which provided health services in 1986-87 fiscal year and continue to provide the same services as a result of this mandate are eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 1, Statutes of 1984, 2nd E.S., became effective July 1, 1984. Section 17557 of the Government Code states that a test claim must be submitted on or before November 30th following a given fiscal year to establish for that fiscal year. The test claim for this mandate was filed on November 27, 1985; therefore, costs incurred on or after July 1, 1984, are reimbursable. Chapter 1118, Statutes of 1987, became effective January 1, 1988. Title 2, California Code of Regulations, section 1185.3(a) states that a parameters and guidelines amendment filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines; therefore, costs incurred on or after January 1, 1988, for Chapter 1118, Statutes of 1987, are reimbursable.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim if applicable. Pursuant to Section 17561(d)(3) of the Government Code, all claims for reimbursement of costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

V. REIMBURSABLE COSTS

A. Scope of Mandate

Eligible community college districts shall be reimbursed for the costs of providing a health services program. Only services provided in 1986-87 fiscal year may be claimed.

B. Reimbursable Activities

For each eligible claimant, the following cost items are reimbursable to the extent they were provided by the community college district in fiscal year 1986-87:

ACCIDENT REPORTS

APPOINTMENTS

- College Physician - Surgeon
- Dermatology, Family Practice, Internal Medicine
- Outside Physician
- Dental Services
- Outside Labs (X-ray, etc.)
- Psychologist, full services
- Cancel/Change Appointments
- R.N.
- Check Appointments

ASSESSMENT, INTERVENTION & COUNSELING

Birth Control
Lab Reports
Nutrition
Test Results (office)
VD
Other Medical Problems
CD
URI
ENT
Eye/Vision
Derm./Allergy
Gyn/Pregnancy Services
Neuro
Ortho
GU
Dental
GI
Stress Counseling
Crisis Intervention
Child Abuse Reporting and Counseling
Substance Abuse Identification and Counseling
Aids
Eating Disorders
Weight Control
Personal Hygiene
Burnout

EXAMINATIONS (Minor Illnesses)

Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

Sexually Transmitted Disease
Drugs
Aids
Child Abuse
Birth Control/Family Planning
Stop Smoking
Etc.
Library - videos and cassettes

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

INSURANCE

On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/Interpretation
Pap Smears

PHYSICALS

Employees
Students
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

Antacids
Antidiarrhial
Antihistamines
Aspirin, Tylenol, etc.
Skin rash preparations
Misc.
Eye drops
Ear drops
Toothache - Oil cloves
Stingkill
Midol - Menstrual Cramps

PARKING CARDS/ELEVATOR KEYS

Tokens
Return card/key
Parking inquiry
Elevator passes
Temporary handicapped parking permits

REFERRALS TO OUTSIDE AGENCIES

Private Medical Doctor
Health Department
Clinic
Dental
Counseling Centers
Crisis Centers
Transitional Living Facilities (Battered/Homeless Women)
Family Planning Facilities
Other Health Agencies

TESTS

Blood Pressure
Hearing
Tuberculosis
 Reading
 Information
Vision
Glucometer
Urinalysis

Hemoglobin
E.K.G.
Strep A testing
P.G. testing
Monospot
Hemacult
Misc.

MISCELLANEOUS

Absence Excuses/PE Waiver
Allergy Injections
Band-aids
Booklets/Pamphlets
Dressing Change
Rest
Suture Removal
Temperature
Weigh
Misc.
Information
Report/Form
Wart Removal

COMMITTEES

Safety
Environmental
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety
Stress Management
Communication Skills
Weight Loss
Assertiveness Skills

VI. CLAIM PREPARATION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a list of each item for which reimbursement is claimed under this mandate.

A. Description of Activity

1. Show the total number of full-time students enrolled per semester/quarter.
2. Show the total number of full-time students enrolled in the summer program.
3. Show the total number of part-time students enrolled per semester/quarter.
4. Show the total number of part-time students enrolled in the summer program.

B. Actual Costs of Claim Year for Providing 1986-87 Fiscal Year Program Level of Service

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

2. Services and Supplies

Only expenditures which can be identified as a direct cost of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.

3. Allowable Overhead Cost

Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. This would include documentation for the fiscal year 1986-87 program to substantiate a maintenance of effort. These documents must be kept on file by the agency submitting the claim for a period of no

less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim. This shall include the amount of \$7.50 per full-time student per semester, \$5.00 per full-time student for summer school, or \$5.00 per full-time student per quarter, as authorized by Education Code section 72246(a). This shall also include payments (fees) received from individuals other than students who are not covered by Education Code Section 72246 for health services.

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with;

and

THAT I am the person authorized by the local agency to file claims for funds with the State of California.

Signature of Authorized Representative

Date

Title

Telephone No.

HEALTH FEE ELIMINATION

1. Summary of Chapters 1/84, 2nd E.S., and Chapter 1118/87

Chapter 1, Statutes of 1984, 2nd E.S., repealed Education Code § 72246 which authorized community college districts to charge a fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. The statute also required community college districts that charged a fee in the 1983/84 fiscal year to maintain that level of health services in the 1984/85 fiscal year and each fiscal year thereafter. The provisions of this statute would automatically repeal on December 31, 1987, which would reinstate the community college districts' authority to charge a health fee as specified.

Chapter 1118, Statutes of 1987 amended Education Code § 72246 to require any community college district that provided health services in the 1986/87 fiscal year to maintain health services at that level in the 1986/87 fiscal year and each fiscal year thereafter. Chapter 8, Statutes of 1993, has revised the numbering of § 72246 to § 76355.

2. Eligible Claimants

Any community college district incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

3. Appropriations

To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to community college presidents.

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year.

5. Filing Deadline

- (1) Refer to Item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30, of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30, of the following fiscal year regardless whether the payment was more or less than the actual costs. If the local agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the local agency may file a reimbursement

claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

Eligible claimants will be reimbursed for health service costs at the level of service provided in the 1986/87 fiscal year. The reimbursement will be reduced by the amount of student health fees authorized per the Education Code § 76355.

After January 1, 1993, pursuant to Chapter 8, Statutes of 1993, the fees students were required to pay for health supervision and services were not more than:

\$10.00 per semester

\$5.00 for summer school

\$5.00 for each quarter

Beginning with the summer of 1997, the fees are:

\$11.00 per semester

\$8.00 for summer school or

\$8.00 for each quarter

The district may increase fees by the same percentage increase as the Implicit Price Deflator (IPD) for the state and local government purchase of goods and services.

Whenever the IPD calculates an increase of one dollar (\$1) above the existing amount, the fees may be increased by one dollar (\$1).

7. Reimbursement Limitations

- A. If the level at which health services were provided during the fiscal year of reimbursement is less than the level of health services that were provided in the 1986/87 fiscal year, no reimbursement is forthcoming.
- B. Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms HFE-1.0, HFE-1.1, and form HFE-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form HFE- 2, Health Services

This form is used to list the health services the community college provided during the 1986/87 fiscal year and the fiscal year of the reimbursement claim.

B. Form HFE-1.1, Claim Summary

This form is used to compute the allowable increased costs an individual college of the community college district has incurred to comply with the state mandate. The level of health services reported on this form must be supported by official financial records of the community college district. A copy of the document must be submitted with the claim. The amount shown on line (13) of this form is carried to form HFE-1.0.

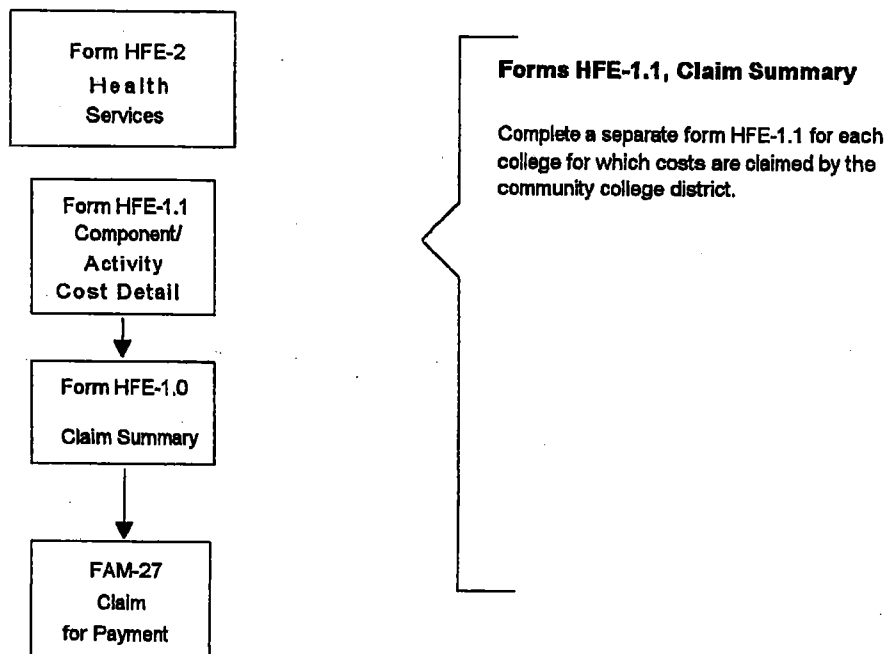
C. Form HFE-1.0, Claim Summary

This form is used to list the individual colleges that had increased costs due to the state mandate and to compute a total claimable cost for the district. The "Total Amount Claimed", line (04) on this form is carried forward to form FAM-27, line 13, for the reimbursement claim, or line (07) for the estimated claim.

D. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form HFE-1.0 and HFE 1.1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

Illustration of Claim Forms



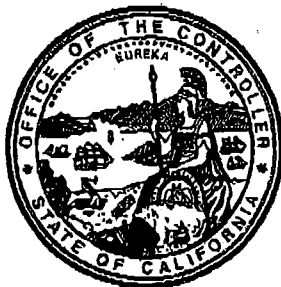
LOS RIOS COMMUNITY COLLEGE DISTRICT

Audit Report

HEALTH FEE ELIMINATION PROGRAM

Chapter 1, Statutes of 1984, 2nd E.S.,
and Chapter 1118, Statutes of 1987

July 1, 1997, through June 30, 2002



STEVE WESTLY
California State Controller

June 2004



STEVE WESTLY
California State Controller

June 24, 2004

Brice W. Harris, Chancellor
Los Rios Community College District
1919 Spanos Court
Sacramento, CA 95825

Dear Mr. Harris:

The State Controller's Office (SCO) has completed an audit of the claims filed by Los Rios Community College District for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd E.S., and Chapter 1118, Statutes of 1987) for the period of July 1, 1997, through June 30, 2002.

The district claimed \$3,205,600 (\$3,206,600 in costs less a \$1,000 penalty for filing late) for the mandated program. Our audit disclosed that none of the claimed costs is allowable. Claimed costs are unallowable primarily because the district did not reduce allowable program costs by the amount of health services fees authorized by *Education Code* Section 76355. The district was paid \$2,224,368. The total amount paid should be returned to the State.

The SCO has established an informal audit review process to resolve a dispute of facts. The auditee should submit, in writing, a request for a review and all information pertinent to the disputed issues within 60 days after receiving the final report. The request and supporting documentation should be submitted to Richard J. Chivaro, Chief Counsel, State Controller's Office, Post Office Box 942850, Sacramento, CA 94250-0001. In addition, please provide a copy of the request letter to Jim L. Spano, Chief, Compliance Audits Bureau, State Controller's Office, Division of Audits, Post Office Box 942850, Sacramento, California 94250-5874.

If you have any questions, please contact Mr. Spano at (916) 323-5849.

Sincerely,

A handwritten signature in cursive script that reads "Vincent P. Brown".

VINCENT P. BROWN
Chief Operating Officer

VPB:ams

Brice W. Harris, Chancellor

-2-

June 24, 2004

cc: Jon Sharpe, Vice Chancellor
Finance and Administration
Los Rios Community College District
Carrie Bray
Director of Accounting Services
Los Rios Community College District
Ed Monroe, Program Assistant
Fiscal Accountability Section
Chancellor's Office
California Community Colleges
Jeannie Oropeza, Program Budget Manager
Education Systems Unit
Department of Finance
Charles Pillsbury
School Apportionment Specialist
Department of Finance

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Audit Report

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Audit Report

Summary

The State Controller's Office (SCO) has completed an audit of the claims filed by Los Rios Community College District for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session (E.S.), and Chapter 1118, Statutes of 1987) for the period of July 1, 1997, through June 30, 2002. The last day of fieldwork was March 11, 2004.

The district claimed \$3,205,600 (\$3,206,600 in costs less a \$1,000 penalty for filing late) for the mandated program. The audit disclosed that none of the claimed costs is allowable. Claimed costs are unallowable primarily because the district did not reduce allowable program costs by the amount of health services fees authorized by *Education Code* Section 76355. The district was paid \$2,224,368. The total amount paid should be returned to the State.

Background

Chapter 1, Statutes of 1984, 2nd E.S., repealed *Education Code* Section 72246, which authorized community college districts to charge a health fee for providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. This statute also required that health services for which a community college district charged a fee during fiscal year (FY) 1983-84 had to be maintained at that level in FY 1984-85 and every year thereafter. The provisions of this statute would automatically sunset on December 31, 1987, reinstating community colleges districts' authority to charge a health fee as specified. Chapter 1118, Statutes of 1987, amended *Education Code* Section 72246 to require any community college district that provided health services in FY 1986-87 to maintain health services at the level provided during that year in FY 1987-88 and each fiscal year thereafter.

On November 20, 1986, the Commission on State Mandates (COSM) determined that Chapter 1, Statutes of 1984, 2nd E.S., imposed a "new program" upon community college districts by requiring any community college district that provided health services for which it was authorized to charge a fee pursuant to former *Education Code* Section 72246 in FY 1983-84 to maintain health services at the level provided during that year in FY 1984-85 and each fiscal year thereafter. This maintenance-of-effort requirement applies to all community college districts that levied a health services fee in FY 1983-84, regardless of the extent to which the health services fees collected offset the actual costs of providing health services at the FY 1983-84 level. On April 27, 1989, COSM determined that Chapter 1118, Statutes of 1987, amended this maintenance-of-effort requirement to apply to all community college districts that provided health services in FY 1986-87 and required them to maintain that level in FY 1987-88 and each fiscal year thereafter.

**Objective,
Scope, and
Methodology**

Parameters and Guidelines, adopted by COSM on August 27, 1987 (and amended on May 25, 1989), establishes the state mandate and defines criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement to assist school districts and local agencies in claiming reimbursable costs.

The audit objective was to determine whether costs claimed are increased costs incurred as a result of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd E.S., and Chapter 1118, Statutes of 1987) for the period of July 1, 1997, through June 30, 2002.

The auditors performed the following procedures:

- Reviewed the costs claimed to determine if they were increased costs resulting from the mandated program;
- Traced the costs claimed to the supporting documentation to determine whether the costs were properly supported;
- Confirmed that the costs claimed were not funded by another source; and
- Reviewed the costs claimed to determine that the costs were not unreasonable and/or excessive.

The SCO conducted the audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority provided by *Government Code* Section 17558.5. The SCO did not audit the district's financial statements. The scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, transactions were examined, on a test basis, to determine whether the amounts claimed for reimbursement were supported.

Review of the district's internal controls was limited to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

The audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Los Rios Community College District claimed \$3,205,600 (\$3,206,600 in costs less a \$1,000 penalty for filing late) for costs of the legislatively mandated Health Fee Elimination Program. The district was paid \$2,224,368 by the State for the audit period: \$606,532 (\$607,532 in costs less a \$1,000 penalty for filing late) for FY 1997-98; \$625,570 for FY 1998-99; \$634,185 for FY 1999-2000; \$187,592 for FY 2000-01; and \$170,489 for FY 2001-02.

Los Rios Community College District

Health Fee Elimination Program

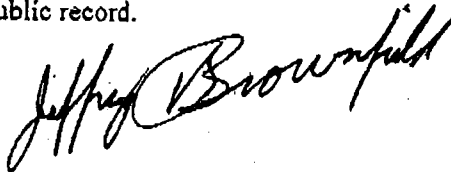
The audit disclosed that none of the costs claimed is allowable. The amount paid in excess of allowable costs claimed, totaling \$2,224,368, should be returned to the State.

**Views of
Responsible
Official**

The SCO issued a draft audit report on May 5, 2004. Jon Sharpe, Vice Chancellor, Finance and Administration, responded by letter dated May 24, 2004, disagreeing with the audit results. The district's response is included in this final audit report.

Restricted Use

This report is solely for the information and use of Los Rios Community College District, the California Department of Education, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD
Chief, Division of Audits

Los Rios Community College District

Health Fee Elimination Program

**Schedule 1—
Summary of Program Costs
July 1, 1999, through June 30, 2002**

| Cost Elements | Actual Costs Claimed | Allowable per Audit | Audit Adjustments | Reference ¹ |
|--|-------------------------|------------------------|----------------------|------------------------|
| <u>July 1, 1997, through June 30, 1998</u> | | | | |
| Salaries | \$ 381,878 | \$ 357,643 | \$ (24,235) | Finding 1 |
| Benefits | 64,953 | 64,953 | — | |
| Services and supplies | 16,332 | 9,118 | (7,214) | Finding 2 |
| Subtotals | 463,163 | 431,714 | (31,449) | |
| Indirect costs | 144,369 | 64,757 | (79,612) | Findings 1, 2, 3 |
| Subtotals, health expenditures | 607,532 | 496,471 | (111,061) | |
| Less costs subject to fee authority | — | (953,090) | (953,090) | Finding 4 |
| Less late penalty | (1,000) | (1,000) | — | |
| Subtotals | 606,532 | (457,619) | (1,064,151) | |
| Adjustment to eliminate negative balance | — | 457,619 | 457,619 | |
| Total costs | <u>\$ 606,532</u> | — | <u>\$ (606,532)</u> | |
| Less amount paid by the State | | (606,532) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (606,532)</u> | | |
| <u>July 1, 1998, through June 30, 1999</u> | | | | |
| Salaries | \$ 410,013 | \$ 372,391 | \$ (37,622) | Finding 1 |
| Benefits | 58,822 | 58,822 | — | |
| Services and supplies | 10,897 | 7,104 | (3,793) | Finding 2 |
| Subtotals | 479,732 | 438,317 | (41,415) | |
| Indirect costs | 145,838 | 64,520 | (81,318) | Findings 1, 2, 3 |
| Subtotals, health expenditures | 625,570 | 502,837 | (122,733) | |
| Less costs subject to fee authority | — | (1,057,996) | (1,057,996) | Finding 4 |
| Subtotals | 625,570 | (555,159) | (1,180,729) | |
| Adjustment to eliminate negative balance | — | 555,159 | 555,159 | |
| Total costs | <u>\$ 625,570</u> | — | <u>\$ (625,570)</u> | |
| Less amount paid by the State | | (625,570) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (625,570)</u> | | |
| <u>July 1, 1999, through June 30, 2000</u> | | | | |
| Salaries | \$ 406,642 | \$ 370,787 | \$ (35,855) | Finding 1 |
| Benefits | 60,153 | 60,153 | — | |
| Services and supplies | 19,543 | 12,852 | (6,691) | Finding 2 |
| Subtotals | 486,338 | 443,792 | (42,546) | |
| Indirect costs | 147,847 | 69,276 | (78,571) | Findings 1, 2, 3 |
| Subtotals, health expenditures | 634,185 | 513,068 | (121,117) | |
| Less costs subject to fee authority | — | (1,151,391) | (1,151,391) | Finding 4 |
| Subtotals | 634,185 | (638,323) | (1,272,508) | |
| Adjustment to eliminate negative balance | — | 638,323 | 638,323 | |
| Total costs | <u>\$ 634,185</u> | — | <u>\$ (634,185)</u> | |
| Less amount paid by the State | | (634,185) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (634,185)</u> | | |

Los Rios Community College District

Health Fee Elimination Program

Schedule 1 (continued)

| Cost Elements | Actual Costs Claimed | Allowable per Audit | Audit Adjustments | Reference ¹ |
|--|-------------------------|------------------------|-----------------------|------------------------|
| July 1, 2000, through June 30, 2001 | | | | |
| Salaries | \$ 425,343 | \$ 404,551 | \$ (20,792) | Finding 1 |
| Benefits | 70,350 | 70,350 | — | |
| Services and supplies | 11,980 | 5,621 | (6,359) | Finding 2 |
| Subtotals | 507,673 | 480,522 | (27,151) | |
| Indirect costs | 159,664 | 71,742 | (87,922) | Findings 1, 2, 3 |
| Subtotals, health expenditures | 667,337 | 552,264 | (115,073) | |
| Less costs subject to fee authority | — | (1,368,418) | (1,368,418) | Finding 4 |
| Subtotals | 667,337 | (816,154) | (1,483,491) | |
| Adjustment to eliminate negative balance | — | 816,154 | 816,154 | |
| Total costs | <u>\$ 667,337</u> | — | <u>\$ (667,337)</u> | |
| Less amount paid by the State | | (187,592) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (187,592)</u> | | |
| July 1, 2001, through June 30, 2002 | | | | |
| Salaries | \$ 433,372 | \$ 423,283 | \$ (10,089) | Finding 1 |
| Benefits | 70,979 | 70,979 | — | |
| Services and supplies | 9,706 | 4,981 | (4,725) | Finding 2 |
| Subtotals | 514,057 | 499,243 | (14,814) | |
| Indirect costs | 157,919 | 75,237 | (82,682) | Findings 1, 2, 3 |
| Subtotals, health expenditures | 671,976 | 574,480 | (97,496) | |
| Less costs subject to fee authority | — | (1,571,052) | (1,571,052) | Finding 4 |
| Subtotals | 671,976 | (996,572) | (1,668,548) | |
| Adjustment to eliminate negative balance | — | 996,572 | 996,572 | |
| Total costs | <u>\$ 671,976</u> | — | <u>\$ (671,976)</u> | |
| Less amount paid by the State | | (170,489) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (170,489)</u> | | |
| Summary: July 1, 1997, through June 30, 2002 | | | | |
| Salaries | \$ 2,057,248 | \$ 1,928,655 | \$ (128,593) | Finding 1 |
| Benefits | 325,257 | 325,257 | — | |
| Services and supplies | 68,458 | 39,676 | (28,782) | Finding 2 |
| Subtotals | 2,450,963 | 2,293,588 | (157,375) | |
| Indirect costs | 755,637 | 345,532 | (410,105) | Findings 1, 2, 3 |
| Subtotals, health expenditures | 3,206,600 | 2,639,120 | (567,480) | |
| Less costs subject to fee authority | — | (6,101,947) | (6,101,947) | Finding 4 |
| Less late penalty | (1,000) | (1,000) | — | |
| Subtotals | 3,205,600 | (3,463,827) | (6,669,427) | |
| Adjustment to eliminate negative balance | — | 3,463,827 | 3,463,827 | |
| Total costs | <u>\$ 3,205,600</u> | — | <u>\$ (3,205,600)</u> | |
| Less amount paid by the State | | (2,224,368) | | |
| Allowable costs claimed in excess of (less than) amount paid | | <u>\$ (2,224,368)</u> | | |

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unallowable salaries and fringe benefits

The district claimed unallowable salaries totaling \$128,593 for the audit period. The related indirect cost is \$39,529, based on the indirect cost rates claimed during the audit period. The unallowable salary costs are attributable to the increased level of health services provided by American River College during each fiscal year.

The district's claims for the audit period identified those health services that were provided in the base year for this program (FY 1986-87). The SCO auditor reviewed logs maintained by each college within the district that identified actual health services provided during the audit period. Logs for American River College showed that the college provided health services exceeding those services provided by the district during the base year.

The auditor sampled six months of logs maintained by American River College for each fiscal year during the period of FY 1998-99 through FY 2001-02. The logs showed that only 78.52% of the services provided in FY 1998-99 were allowable. Similarly, the logs showed that 78.01%, 87.77%, and 92.72% of services provided in FY 1999-2000, FY 2000-01, and FY 2001-02, respectively, were allowable. The district was unable to provide logs for American River College for FY 1997-98. Therefore, the auditor calculated an average allowable percentage of 84.26% based on the percentages for the four succeeding fiscal years. The SCO applied these percentages to salary costs claimed for American River College to determine total allowable salary costs for each fiscal year. The audit adjustment is summarized as follows:

| | Fiscal Year | | | | | Total |
|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|
| | 1997-98 | 1998-99 | 1999-2000 | 2000-01 | 2001-02 | |
| Salaries | \$ (24,235) | \$ (37,622) | \$ (35,855) | \$ (20,792) | \$ (10,089) | |
| Indirect cost rate | ×31.17% | ×30.40% | ×30.40% | ×31.45% | ×30.72% | |
| Related indirect costs | \$ (7,554) | \$ (11,437) | \$ (10,900) | \$ (6,539) | \$ (3,099) | \$ (39,529) |
| Salaries (from above) | <u>(24,235)</u> | <u>(37,622)</u> | <u>(35,855)</u> | <u>(20,792)</u> | <u>(10,089)</u> | <u>(128,593)</u> |
| Audit adjustment | \$ (31,789) | \$ (49,059) | \$ (46,755) | \$ (27,331) | \$ (13,188) | \$ (168,122) |

Parameters and Guidelines states that community college districts that provided health services in FY 1986-87 and continue to provide the same services as a result of this mandate are eligible to claim reimbursement of those costs. Only services provided in FY 1986-87 may be claimed.

In addition, *Parameters and Guidelines* states that all costs claimed must be traceable to source documentation that shows evidence of the validity of such costs. Documentation must be kept on file for a period of no less than three years from the date of the final payment of the claim.

Recommendation

The district should maintain logs for all colleges that show health services actually provided as required by *Parameters and Guidelines*. The district should also ensure that it claims only those costs attributable to health services that were provided in the FY 1986-87 base year.

District's Response

The finding is based, partially, upon the report's assertion that the "*Parameters and Guidelines* states that all costs claimed must be traceable to source documentation that shows evidence of the validity of such costs." The *Parameters and Guidelines* actually state, in that regard, that ". . . all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs."

It would therefore appear that this finding is based upon the wrong standard for review.

SCO's Comment

The finding and recommendation remain unchanged. The term "source documentation" includes worksheets and other evidence; therefore, the criterion is valid. The district did not address the audit finding's factual accuracy and did not provide any additional source documents or worksheets to refute the finding.

FINDING 2— Unallowable services and supplies

The district claimed unallowable services and supplies totaling \$28,782 for the audit period. The related indirect cost is \$8,887, based on the indirect cost rates claimed during the audit period. The unallowable services and supplies costs are attributable to services not reimbursable under the mandate program, services not provided in the FY 1986-87 base year, and costs not supported by source documentation.

The district claimed \$26,100 during the audit period for physical exams for intercollegiate athletics and for salaries of health professionals present at athletic events. These costs are not reimbursable under the mandated program. The district also claimed \$2,125 during the audit period for the cost of Hepatitis B vaccinations. The district's claims did not identify Hepatitis B vaccinations as a service provided in the FY 1986-87 base year. In addition, \$557 claimed during the audit period was not supported by the district's source documentation.

Los Rios Community College DistrictHealth Fee Elimination Program

The audit adjustment is summarized as follows:

| | Fiscal Year | | | | | Total |
|--------------------------|-------------|------------|------------|------------|------------|-------------|
| | 1997-98 | 1998-99 | 1999-2000 | 2000-01 | 2001-02 | |
| Athletics-related costs | \$ (6,216) | \$ (3,178) | \$ (5,898) | \$ (6,083) | \$ (4,725) | \$ (26,100) |
| Hepatitis B vaccinations | (811) | (521) | (793) | — | — | (2,125) |
| Unsupported costs | (187) | (94) | — | (276) | — | (557) |
| Total costs | (7,214) | (3,793) | (6,691) | (6,359) | (4,725) | \$ (28,782) |
| Indirect cost rate | ×31.17% | ×30.40% | ×30.40% | ×31.45% | ×30.72% | |
| Related indirect costs | (2,249) | (1,153) | (2,034) | (2,000) | (1,451) | \$ (8,887) |
| Total costs (from above) | (7,214) | (3,793) | (6,691) | (6,359) | (4,725) | (28,782) |
| Audit adjustment | \$ (9,463) | \$ (4,946) | \$ (8,725) | \$ (8,359) | \$ (6,176) | \$ (37,669) |

Education Code Section 76355(d) states that authorized expenditures shall not include physical exams for intercollegiate athletics and the salaries of health professionals for athletic events.

Parameters and Guidelines states that community college districts that provided health services in FY 1986-87 and continue to provide the same services as a result of this mandate are eligible to claim reimbursement of those costs. Only services provided in FY 1986-87 may be claimed. *Parameters and Guidelines* also states that all costs claimed must be traceable to source documentation that shows evidence of the validity of such costs.

Recommendation

The district should ensure that it claims costs only for the health services reimbursable under the mandate program. In addition, the district should ensure that all costs claimed are supported by source documentation.

District's Response

This finding disallows costs . . . based upon the conclusion that "[T]hese costs are not reimbursable under the mandate program.[]" This is not a correct interpretation of the law. *Education Code* Section 76355, subdivision (a), permits the collection of student fees for health services. Subdivision (d) requires that these fees, if collected, be deposited in a designated fund and be expended only as authorized. Subdivision (d) prohibits expenditures *from the fund* for physical examinations for intercollegiate athletics or the salaries of health professionals for athletic events. The prohibition only applies to expenditures of funds from the special account designated in which student fees are deposited.

SCO's Comment

The finding and recommendation remain unchanged. The district did not address unallowable costs for Hepatitis B vaccinations and unsupported costs. Regarding athletic-related costs, *Education Code* Section 76355(e) states, "Any community college district that provided health services in the 1986-87 fiscal year shall maintain health services, at the level

provided during the 1986-87 fiscal year, and each fiscal year thereafter. If the cost to maintain that level of service exceeds the limits specified in subdivision (a), the excess cost shall be borne by the district." *Education Code* Section 76355(a) defines the authorized health services fees. Thus, the mandate program "maintenance of effort" requirement applies to those health services for which the district may levy a fee. *Education Code* Section 76355(d) states that athletic-related costs are not authorized expenditures of health services fees. Because the mandate does not require a "maintenance of effort" for athletic-related services, these costs are not mandated costs as defined by *Government Code* Section 17514.

**FINDING 3—
Overstated indirect
cost rates claimed**

The district overstated its indirect cost rates, and thus overstated indirect costs by \$361,689 for the audit period.

The district claimed indirect costs based on indirect cost rate proposals (ICRP) prepared for each fiscal year. However, the district did not obtain federal approval for its ICRPs. The SCO auditor calculated indirect cost rates using the methodology allowed by the SCO claiming instructions. The calculated indirect cost rates did not support the indirect cost rates claimed. The claimed and audited indirect cost rates are summarized below.

| | Fiscal Year | | | | |
|---------------------------------|-------------|----------|-----------|----------|----------|
| | 1997-98 | 1998-99 | 1999-2000 | 2000-01 | 2001-02 |
| Allowable indirect cost rate | 15.00% | 14.72% | 15.61% | 14.93% | 15.07% |
| Less claimed indirect cost rate | (31.17)% | (30.40)% | (30.40)% | (31.45)% | (30.72)% |
| Unsupported indirect cost rate | (16.17)% | (15.68)% | (14.79)% | (16.52)% | (15.65)% |

Based on these unsupported indirect cost rates, the audit adjustments are summarized below:

| | Fiscal Year | | | | | Total |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| | 1997-98 | 1998-99 | 1999-2000 | 2000-01 | 2001-02 | |
| Allowable costs claimed | \$ 431,714 | \$ 438,317 | \$ 443,792 | \$ 480,522 | \$ 499,243 | |
| Unsupported indirect cost rate | × (16.17)% | × (15.68)% | × (14.79)% | × (16.52)% | × (15.65)% | |
| Audit adjustment | \$ (69,809) | \$ (68,728) | \$ (65,637) | \$ (79,383) | \$ (78,132) | \$ (361,689) |

Parameters and Guidelines states that indirect costs may be claimed in the manner described in the SCO claiming instructions. The SCO claiming instructions state that community college districts using an ICRP prepared in accordance with Office of Management and Budget (OMB) Circular A-21 must obtain federal approval of the ICRP. Alternately, the SCO claiming instructions allow community college districts to compute an indirect cost rate using Form FAM-29C, which is based on total expenditures as reported in *California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)*.

Recommendation

The district should claim indirect costs based on indirect cost rates computed in accordance with the SCO claiming instructions. The district should obtain federal approval for ICRPs prepared in accordance with OMB Circular A-21. Alternately, the district should use Form FAM-29C to prepare ICRPs based on the methodology allowed in the SCO claiming instructions.

District's Response

The Parameters and Guidelines for Health Fee Elimination (as last amended on 5/25/89) state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." It does not require that indirect costs be claimed in the manner described by the State Controller.

The State Controller's Claiming Instructions, at the Instructions for Form HFE-1.1, line (05), states, in relevant part: "For claiming indirect costs, college districts have the option of using a federally approved rate from the Office of Management and Budget Circular A-21, from FAM-29C, or a 7% indirect cost rate." The burden should be on the State Controller to show that the ICRP used by the district would not be approved by the federal government, since the State Controller is required to pay claims and may only reduce a claim upon a determination that the claim is excessive or unreasonable. Government Code Section 17651(d)(2)

SCO's Comment

The finding and recommendation remain unchanged. The phrase "may be claimed" allows the district to claim indirect costs. If the district claims indirect costs, the costs must adhere to the SCO's claiming instructions.

Government Code Section 12410 states that the Controller shall audit all claims against the state for correctness, legality, and for sufficient provisions of law for payment. The Health Fee Elimination Program *Parameters and Guidelines* references the SCO's claiming instructions, which require federal approval for OMB Circular A-21 indirect cost rates. The district did not obtain federal approval; thus, the indirect cost rates are unallowable.

Los Rios Community College District

Health Fee Elimination Program

**FINDING 4—
Understated
authorized health fee
revenues claimed**

The district did not offset health services program costs by the amount of authorized health fee revenues. Authorized health fee revenues totaled \$6,101,947 for the audit period.

The district's Institutional Research Office (IRO) provided student enrollment data for each fiscal year within the audit period. The IRO also provided data on students enrolled in apprenticeship programs and students who received Board of Governors Grants (BOGG waivers). Based on the IRO data provided, understated authorized health fee revenues are calculated as follows:

| | <u>Fall</u> | <u>Spring</u> | <u>Summer</u> | <u>Total</u> |
|--------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| <u>Fiscal Year 1997-98</u> | | | | |
| Student enrollment | 55,094 | 56,365 | 21,939 | |
| Less allowable health fee exemptions | <u>(17,748)</u> | <u>(17,649)</u> | <u>(7,388)</u> | |
| Subtotals | 37,346 | 38,716 | 14,551 | |
| Authorized student health fee | <u>x \$(11)</u> | <u>x \$(11)</u> | <u>x \$(8)</u> | |
| Audit adjustment, FY 1997-98 | <u>\$ (410,806)</u> | <u>\$ (425,876)</u> | <u>\$ (116,408)</u> | <u>\$ (953,090)</u> |
| <u>Fiscal Year 1998-99</u> | | | | |
| Student enrollment | 59,436 | 60,717 | 23,032 | |
| Less allowable health fee exemptions | <u>(17,709)</u> | <u>(17,680)</u> | <u>(7,333)</u> | |
| Subtotals | 41,727 | 43,037 | 15,699 | |
| Authorized student health fee | <u>x \$(11)</u> | <u>x \$(11)</u> | <u>x \$(8)</u> | |
| Audit adjustment, FY 1998-99 | <u>\$ (458,997)</u> | <u>\$ (473,407)</u> | <u>\$ (125,592)</u> | <u>\$ (1,057,996)</u> |
| <u>Fiscal Year 1999-2000</u> | | | | |
| Student enrollment | 63,752 | 64,388 | 24,934 | |
| Less allowable health fee exemptions | <u>(18,274)</u> | <u>(18,037)</u> | <u>(7,275)</u> | |
| Subtotals | 45,478 | 46,351 | 17,659 | |
| Authorized student health fee | <u>x \$(11)</u> | <u>x \$(11)</u> | <u>x \$(8)</u> | |
| Audit adjustment, FY 1999-2000 | <u>\$ (500,258)</u> | <u>\$ (509,861)</u> | <u>\$ (141,272)</u> | <u>\$ (1,151,391)</u> |
| <u>Fiscal Year 2000-01</u> | | | | |
| Student enrollment | 65,163 | 64,082 | 26,501 | |
| Less allowable health fee exemptions | <u>(11,293)</u> | <u>(11,417)</u> | <u>(4,664)</u> | |
| Subtotals | 53,870 | 52,665 | 21,837 | |
| Authorized student health fee | <u>x \$(11)</u> | <u>x \$(11)</u> | <u>x \$(9)</u> | |
| Audit adjustment, FY 2000-01 | <u>\$ (592,570)</u> | <u>\$ (579,315)</u> | <u>\$ (196,533)</u> | <u>\$ (1,368,418)</u> |
| <u>Fiscal Year 2001-02</u> | | | | |
| Student enrollment | 70,706 | 71,361 | 26,772 | |
| Less allowable health fee exemptions | <u>(13,587)</u> | <u>(14,200)</u> | <u>(4,584)</u> | |
| Subtotals | 57,119 | 57,161 | 22,188 | |
| Authorized student health fee | <u>x \$(12)</u> | <u>x \$(12)</u> | <u>x \$(9)</u> | |
| Audit adjustment, FY 2001-02 | <u>\$ (685,428)</u> | <u>\$ (685,932)</u> | <u>\$ (199,692)</u> | <u>\$ (1,571,052)</u> |

Parameters and Guidelines states that health fees authorized by the *Education Code* must be deducted from costs claimed. *Education Code* Section 76355(c) states that health fees are authorized for all students except those students who: (1) depend exclusively on prayer for healing; (2) are attending a community college under an approved apprenticeship training program; or (3) demonstrate financial need. (Pursuant to *Education Code* Section 76355(a), authorized health fees increased by \$1.00 effective with the Summer 2001 session.)

Also, *Government Code* Section 17514 states that costs mandated by the State means any increased costs which a school district is required to incur. To the extent community college districts can charge a fee, they are not required to incur a cost. In addition, *Government Code* Section 17556 states that COSM shall not find costs mandated by the State if the school district has the authority to levy fees to pay for the mandated program or increased level of service.

Recommendation

The district should offset allowable health services program costs by the amount of health service fee revenues authorized by the *Education Code*. The district should maintain records to support the amount calculated for authorized health service fee revenues, including actual student enrollment and students who are exempted from health fees pursuant to *Education Code* Section 76355(c).

District's Response

Education Code Section 76355, subdivision (a), in relevant part, provides: "The governing board of a district maintaining a community college may require community college students to pay a fee... for health supervision and services...." There is no requirement that community colleges levy these fees. The permissive nature of the provision is further illustrated in subdivision (b) which states "If, pursuant to this section, a fee is required, the governing board of the district shall decide the amount of the fee, if any, that a part-time student is required to pay. The governing board may decide whether the fee shall be mandatory or optional." (Emphasis supplied in both instances)

This finding is also based upon the report's statement that the "*Parameters and Guidelines* states that health fees authorized by the *Education Code* must be deducted from the costs claimed." This is a misstatement of the *Parameters and Guidelines*. The *Parameters and Guidelines*, as last amended on 5/25/89, state, in relevant part, "Any offsetting savings... must be deducted from the costs claimed... This shall include the amount of (student fees) as authorized by *Education Code* [Section 76355]." The use of the term "any offsetting savings" further illustrates the permissive nature of the fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.

Finally, the report cites *Government Code* Section 17556 which only prohibits the Commission on State Mandates from finding costs in certain instances. Here, the Commission has already made a finding of a new program or increased costs.

SCO's Comment

The finding and recommendation remain unchanged. The SCO agrees that community college districts may choose not to levy a health services fee. However, *Education Code* Section 76355 provides the district the authority to levy a health services fee. Therefore, the related health services costs are not mandated costs as defined by *Government Code* Section 17514. Health services costs recoverable through an authorized fee are not costs the district is required to incur. *Government Code* Section 17556 states that the COSM shall not find costs mandated by the State as defined in *Government Code* Section 17514 if the district has authority to levy fees to pay for the mandated program or increased level of service.

Statute of limitations

The district's response included comments regarding the SCO's authority to audit costs claimed for FY 1997-98, FY 1998-99, and FY 1999-2000. The district's response and SCO's comment are as follows:

District's Response

The district's 1997-98 claim was filed on January 15, 2000. The district's 1998-1999 claim was filed on January 15, 2000. The district's 1999-2000 claim was filed on December 30, 2000. The draft audit report is dated May 2004. Therefore, these three claims were only subject to audit until December 31, 2002. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in *Government Code* Section 17558.5.

SCO's Comment

The audit scope remains unchanged. *Government Code* Section 17558.5(a), effective July 1, 1996, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. No statutory language defines when the SCO must issue an audit report. Furthermore, no statutory language requires an entrance conference or some other formal event to be held before the two-year period expires. SCO staff contacted the district to initiate the audit in December 2002, within the statute of limitations. The district requested that the audit start in January 2003, rather than December 2002. *Government Code* Section 17558.5(c), effective July 1, 1996, states, "Nothing in this section shall be construed to limit the adjustment of payments . . . when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement."

Los Rios Community College District

Health Fee Elimination Program

**Attachment—
District's Response to
Draft Audit Report**



SACRAMENTO CITY COLLEGE

AMERICAN RIVER COLLEGE

COSUMNES RIVER COLLEGE

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

May 24, 2004

Mr. Jim L. Spano, Chief
 Compliance Audits Bureau
 California State Controller
 Division of Audits
 P.O. Box 942850
 Sacramento, CA 94250-5874

Re: Health Fee Elimination Audit

Dear Mr. Spano:

This letter is the response of Los Rios Community College District to the letter of Vincent P. Brown dated May 5, 2004 which enclosed a Draft Copy of your Audit Report of the district's Health Fee Elimination program, Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987, for the period of July 1, 1997 through June 30, 2002.

Statute of Limitations

The district's 1997-1998 claim was filed on January 15, 2000. The district's 1998-1999 claim was filed on January 15, 2000. The district's 1999-2000 claim was filed on December 30, 2000. The draft audit report is dated May 2004. Therefore, these three claims were only subject to audit until December 31, 2002. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in Government Code Section 17558.5.

Finding 1 - Unallowable Salaries and Fringe Benefits

This finding is based, partially, upon the report's assertion that the "*Parameters and Guidelines* states that all costs claimed must be traceable to source documentation that shows evidence of the validity of such costs." The *Parameters and Guidelines* actually state, in that regard, that "...all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs."

It would therefore appear that this finding is based upon the wrong standard for review.

Finding 2 - Unallowable services and Supplies

This finding disallows costs incurred for physical exams for intercollegiate athletics and for salaries of health professionals present at athletic events based upon the conclusion that "[T]hese costs are not reimbursable under the mandated program. This is not a correct interpretation of the law. Education Code Section 76355, subdivision (a), permits the collection of student fees for health services. Subdivision (d) requires that these fees, if collected, be deposited in a designated fund and be expended only as authorized. Subdivision (d) prohibits expenditures *from the fund* for physical examinations for intercollegiate athletics or the salaries of health professionals for athletic events. The prohibition only applies to expenditure of funds from the special account designated in which student fees are deposited.

Finding 3 - Overstated Indirect Cost Rates Claimed

This finding is based upon the report's statement that "[T]he district claimed indirect costs based on indirect cost rate proposals (IRCP) prepared for each fiscal year. However, the district did not obtain federal approval for its IRCPs."

The Parameters and Guidelines for Health Fee Elimination (as last amended on 5/25/89) state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." It does not require that indirect costs be claimed in the manner described by the State Controller.

The State Controller's Claiming Instructions, at the Instructions for Form HFE-1.1, line (05), states, in relevant part: "For claiming indirect costs, college districts have the option of using a federally approved rate from the Office of Management and Budget Circular A-21, from FAM-29C, or a 7% indirect cost rate." The burden should be on the State Controller to show that the IRCP used by the district would not be approved by the federal government, since the State Controller is required to pay claims and may only reduce a claim upon a determination that the claim is excessive or unreasonable. Government Code Section 17651(d)(2)

Finding 4 - Understated Authorized Health Fee Revenues Claimed

This finding is based upon the report's statement that the district did not offset health services program costs by the amount of authorized health fee revenues.

Education Code Section 76355; subdivision (a), in relevant part, provides: "The governing board of a district maintaining a community college *may require* community college students to pay a fee...for health supervision and services..." There is no

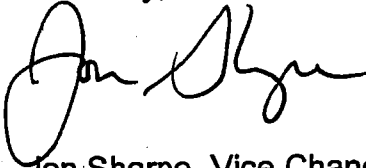
requirement that community colleges levy these fees. The permissive nature of the provision is further illustrated in subdivision (b) which states "if, pursuant to this section, a fee is required, the governing board of the district shall decide the amount of the fee, if any, that a part-time student is required to pay. The governing board may decide whether the fee shall be mandatory or optional." (Emphasis supplied in both instances)

This finding is also based upon the report's statement that the "*Parameters and Guidelines* states that health fees authorized by the *Education Code* must be deducted from the costs claimed." This is a misstatement of the Parameters and Guidelines. The Parameters and Guidelines, as last amended on 5/25/89, state, in relevant part, "Any offsetting savings...must be deducted from the costs claimed...This shall include the amount of (student fees) as authorized by Education Code Section 72246(a)¹." The use of the term "any offsetting savings" further illustrates the permissive nature of the fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.

Finally, the report cites Government Code Section 17556 which only prohibits the Commission on State Mandates from finding costs in certain instances. Here, the Commission has already made a finding of a new program or increased costs.

Therefore, for the reasons stated above, Los Rios Community College District requests that the audit report be changed to comply with the law and to defer any request for payment until the audit report is corrected.

Sincerely,



Jon Sharpe, Vice Chancellor
Finance and Administration
Los Rios Community College District

C: Brice Harris, Chancellor
Carrie Bray, Director of Accounting Services

¹ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874**

<http://www.sco.ca.gov>

S03-MCC-016





SACRAMENTO CITY COLLEGE

AMERICAN RIVER COLLEGE

COSUMNES RIVER COLLEGE

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

May 24, 2004

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Education Code Section 76355, subdivision (a), in relevant part, provides: "The governing board of a district maintaining a community college may require community college students to pay a fee...for health supervision and services..." There is no

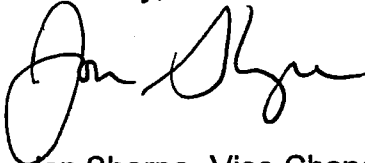
requirement that community colleges levy these fees. The permissive nature of the provision is further illustrated in subdivision (b) which states "if, pursuant to this section, a fee is required, the governing board of the district shall decide the amount of the fee, if any, that a part-time student is required to pay. The governing board may decide whether the fee shall be mandatory or optional." (Emphasis supplied in both instances)

This finding is also based upon the report's statement that the "*Parameters and Guidelines* states that health fees authorized by the *Education Code* must be deducted from the costs claimed." This is a misstatement of the Parameters and Guidelines. The Parameters and Guidelines, as last amended on 5/25/89, state, in relevant part, "Any offsetting savings...must be deducted from the costs claimed...This shall include the amount of (student fees) as authorized by Education Code Section 72246(a)¹." The use of the term "any offsetting savings" further illustrates the permissive nature of the fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.

Finally, the report cites Government Code Section 17556 which only prohibits the Commission on State Mandates from finding costs in certain instances. Here, the Commission has already made a finding of a new program or increased costs.

Therefore, for the reasons stated above, Los Rios Community College District requests that the audit report be changed to comply with the law and to defer any request for payment until the audit report is corrected.

Sincerely,



Jon Sharpe, Vice Chancellor
Finance and Administration
Los Rios Community College District

C: Brice Harris, Chancellor
Carrie Bray, Director of Accounting Services

¹ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

1102 Q STREET
SACRAMENTO, CA 95814-6511
(916) 445-8752
HTTP://WWW.CCCCO.EDU



March 5, 2001

To: Superintendents/Presidents
Chief Business Officers
Chief Student Services Officers
Health Services Program Directors
Financial Aid Officers
Admissions and Records Officers
Extended Opportunity Program Directors

From: Thomas J. Nussbaum
Chancellor

Subject: Student Health Fee Increase

Education Code Section 76355 provides the governing board of a community college district the option of increasing the student health services fee by the same percentage as the increase in the Implicit Price Deflator for State and Local Government Purchase of Goods and Services. Whenever that calculation produces an increase of one dollar above the existing fee, the fee may be increased by \$1.00.

Based on calculations by the Financial, Economic, and Demographic Unit in the Department of Finance, the Implicit Price Deflator Index has now increased enough since the last fee increase of March 1997 to support a one dollar increase in the student health fees. Effective with the Summer Session of 2001, districts may begin charging a maximum fee of \$12.00 per semester, \$9.00 for summer session, \$9.00 for each intersession of at least four weeks, or \$9.00 for each quarter.

For part-time students, the governing board shall decide the amount of the fee, if any, that the student is required to pay. The governing board may decide whether the fee shall be mandatory or optional.

The governing board operating a health services program must have rules that exempt the following students from any health services fee:

- Students who depend exclusively upon prayer for healing in accordance with the teachings of a bona fide religious sect, denomination, or organization.

- Students who are attending a community college under an approved apprenticeship training program.
- Students who receive Board of Governors Enrollment Fee Waivers, including students who demonstrate financial need in accordance with the methodology set forth in federal law or regulation for determining the expected family contribution of students seeking financial aid and students who demonstrate eligibility according to income standards established by the board of governors and contained in Section 58620 of Title 5 of the California Code of Regulations.

All fees collected pursuant to this section shall be deposited in the Student Health Fee Account in the Restricted General Fund of the district. These fees shall be expended only to provide health services as specified in regulations adopted by the board of governors. Allowable expenditures include health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, or both. Allowable expenditures exclude athletic-related salaries, services, insurance, insurance deductibles, or any other expense that is not available to all students. No student shall be denied a service supported by student health fee on account of participation in athletic programs.

If you have any questions about this memo or about student health services, please contact Mary Gill, Dean, Enrollment Management Unit at 916.323.5951. If you have any questions about the fee increase or the underlying calculations, please contact Patrick Ryan in Fiscal Services Unit at 916.327.6223.

CC: Patrick J. Lenz
Ralph Black
Judith R. James
Frederick E. Harris

I:\Fisc\FiscUnit\01StudentHealthFees\01StuHealthFees.doc

DECLARATION OF CARRIE BRAY

I, Carrie Bray, the undersigned, declare:

1. I am over the age of 18 and otherwise competent to testify in any court or administrative proceeding.
2. I have been employed by the Los Rios Community College District since April 1991.
3. At the present time, I am the Director of Accounting Services for the district.
4. On Thursday, December 12, 2002, I received a Telephone Message slip which indicated that a Mary Khoshmashrag of the State Controller's Office wanted to talk to me about an audit of our Health Fee Elimination and Mandated Reimbursement Process annual claims. A true and exact copy of the message slip is attached hereto as Exhibit "A" and is incorporated herein by reference.
5. I subsequently learned that the correct spelling of the caller's last name was Khoshmashrab.
6. Due to the press of business prior to the Christmas holiday and the ensuing weekend, I was not able to immediately return the call of Ms. Khoshmashrab.
7. On Tuesday, December 17, 2002, I received another Telephone Message slip which indicated that Mary Khoshmashrab wanted to schedule in December a meeting in January. The message also indicated that she was very anxious to hear from me. A true and exact copy of the Telephone Message slip is attached hereto as Exhibit "B" and is incorporated herein by reference.
8. I returned the telephone call of Ms. Khoshmashrab on Wednesday, December 18, 2002. Ms. Khoshmashrab stated that she assumed that we were too busy to

meet in December, so she requested a meeting during the first or second week of January.

9. Since we were talking about the first or second week of January, I made a note on my calendar at the time that Mary requested a meeting in the first or second week of January. A true and exact copy of my calendar page for the week of January 13 through January 19 is attached hereto as Exhibit "C" and is incorporated herein by reference.
10. After checking the availability of key district personnel, I called Ms. Khoshmashrab on Thursday, December 19, 2002, at 12:08 P.M., to set a date in January, as requested, for the meeting. Ms. Khoshmashrab was not in at the time, so I left a message for her to call me. A notation to this effect was made on Exhibit "C."
11. On Thursday, December 19, 2002, at 2:45 P.M., I received a message to call Ms. Khoshmashrab. I returned her call at 2:50 P.M. and a meeting was scheduled for January 16, 2003 at 9:30 A.M. Notations of these calls and conversation were made on Exhibit "C."
12. On Friday, December 20, 2002, at 10:23 A.M., I received a message that Ms. Khoshmashrab needed my FAX number. I returned her call at 1:30 P.M. and left my FAX number on her answering machine.
13. The notations on Exhibit "C" were made by me in the regular course of the business of Los Rios Community College District.
14. The notations on Exhibit "C" were made by me immediately on or about the time

of the calls and conversations noted thereon.

15. On January 2, 2003, I received a letter dated December 23, 2002, from Chris Prasad, Audit Manager, State Controller's Office. A true and exact copy of that letter with an in-coming mail stamp and my handwritten notations is attached hereto as Exhibit "D" and is incorporated herein by reference.
16. The Exhibit "D" letter clearly indicates that Ms. Khoshmashrab "will commence the audit" on Thursday, January 16, 2003.

The foregoing facts are known to me personally and, if so required, I could testify to the statements made herein. I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct except where stated upon information or belief and where so stated I declare that I believe them to be true.

EXECUTED this 30th day of September, 2004, at Sacramento, California.



Carrie Bray

TELEPHONE MESSAGE

For Carrie

Date 12-12 Time 11:06 AM
PM

WHILE YOU WERE OUT

M Mary Khoshmashrag

Of State Controller's Office

Phone 327-0490

AREA CODE NUMBER EXTENSION

| | | | |
|--------------------|-------------------------------------|-----------------|-------------------------------------|
| Telephoned | <input checked="" type="checkbox"/> | Please Call | <input checked="" type="checkbox"/> |
| Called to See You | <input type="checkbox"/> | Will Call Again | <input type="checkbox"/> |
| Wants to See You | <input type="checkbox"/> | Urgent | <input type="checkbox"/> |
| Returned Your Call | <input type="checkbox"/> | Came to See You | <input type="checkbox"/> |

on
Mon.

Message Re: audit on mandates:

2.5M - health fee elimination

- mandated reimbursement claim

Signed Ym

TELEPHONE MESSAGE

For Carrie

Date 12-17 Time 10^{AM} 16 PM

WHILE YOU WERE OUT

M Mary Khashmashrab

Of State Controller's Office

Phone 327-0490

AREA CODE NUMBER EXTENSION

| | | | |
|--------------------|-------------------------------------|------------------------|-------------------------------------|
| Telephoned | <input checked="" type="checkbox"/> | <u>Please Call</u> | <input checked="" type="checkbox"/> |
| Called to See You | <input type="checkbox"/> | <u>Will Call Again</u> | <input type="checkbox"/> |
| Wants to See You | <input type="checkbox"/> | Urgent | <input type="checkbox"/> |
| Returned Your Call | <input type="checkbox"/> | Came to See You | <input type="checkbox"/> |

Message Would like to schedule
in Dec. to meet in Jan.

(She was very anxious to hear
from you)

Signed Jm

January 13 -
January 19

12/18 Talked to Mary
She requested mtg
1st or 2nd wk. of Jan

12/19 12:00pm left msg w/ Mary to schedule appt

January 2003

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

February 2003

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | | | |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | |

Monday, January 13
10:00am 11:30am DO Management (Chancellor's Conf Room)
3:00pm 4:00pm Chancellor's Cabinet
4:00pm 5:00pm LRCCD Management Meeting re: State Budget

Thursday, January 16

12/19 2:45 rec'd msg from Mary to return call.
Rec'd voice mail. Left another msg.
12/19 2:50 - scheduled mtg

Jan 16 9:30

12/20/02
10:23

8:30am 12:00pm
1:00pm 5:00pm

Mary
State Controller's Office
Needs fax #
327 0490

Tuesday, January 14

9:00am 9:30am Ginny's Performance Eval (Jon's Office)

12/20 rec'd call from Mary for fax #
Called & left on recorder 1:30

Wednesday, January 15

9:30am 10:00am Board Agenda Review
10:30am 12:00pm Finance & Admin Mgmt (Business Services Conf)
3:00pm 4:30pm Budget Committee (Main Conf Room)
5:30pm 6:00pm Board Meeting

Saturday, January 17



JAN 02 2003
BY:

KATHLEEN CONNELL
Controller of the State of California

December 23, 2002

cc: Ray
Let's discuss
after you've had
chance to take
document
requirements
CB 1/16/03

Ms. Carrie Bray
Director of Accounting Services
District College Services
Los Rios Community College District
1919 Spanos Court
Sacramento, CA 95825

Dear Ms. Bray:


This letter is to confirm that the State Controller's Office (SCO) has scheduled an audit of Los Rios Community College's legislatively mandated Health Fee Elimination program claims for fiscal year (FY) 1997-98 through FY 2000-2001, and legislatively mandated Mandate Reimbursement Process program claims for FY 1998-99 through FY 2000-2001.

As discussed during a telephone conversation on December 19, 2002, SCO auditor Mary Khoshmashrab will commence the audit of the subject programs on Thursday, January 16, 2003, beginning with an entrance conference at 9:30 a.m.

We would appreciate your furnishing working accommodations for and providing the necessary records (see attachment) available to Ms. Khoshmashrab.

If you have any questions, please contact me at (916) 445-8519.

Sincerely,


CHRIS PRASAD, Audit Manager
Compliance Audits Bureau
Division of Audits

CP:jj

Attachment

cc: (See Page 2)

cc: Jon Sharpe
Vice Chancellor of Finance and Administration
Los Rios Community College
Kim Sayles
Supervisor of Grants and Contracts
Los Rios Community College
Jim L. Spano, Chief
Compliance Audits Bureau
Division of Audits
Ginny Brummels, Section Manager
Division of Accounting and Reporting
Mary Khoshmashrab, Auditor
Compliance Audits Bureau
Division of Audits

3552

LOS RIOS COMMUNITY COLLEGE
RECORDS REQUEST FOR HEALTH FEE ELIMINATION AND MANDATED
REIMBURSEMENT PROCESS COST PROGRAM
FYs 1997-98 THROUGH 2000-2001

1. Copy of claims for mandated cost programs and related documentation;
2. Organization charts for the division or units handling the mandated cost program, effective during the audit period and currently, showing employee names and position titles;
3. Chart of accounts;
4. Audit period annual budgets for each college claimed, and a list of revenues and expenditures, including all state and federal grants received;
5. List of services provided for FY 1986-87
6. List of all employees, showing the classifications, function performed, and actual number of hours devoted to each function;
7. Worksheets supporting the productive hourly rate used, including support for benefits rate used;
8. List of Services and Supplies that identifies the consumption purpose under the mandate;
9. List of student enrollment for each college claimed, for each fiscal year and each semester;
10. Support for costs claimed to derive the indirect costs rate proposal (ICRP) plan;
11. Employee time sheets or time logs claimed on the mandates;
12. Access to payroll records showing employee salaries and benefits paid during the audit period;
13. Access to general ledger accounts supporting disbursements;
14. Supporting documentation for amounts received from other funding sources;
15. Summary report explaining services function codes and provider I.D. codes;
16. Supporting documentation for units of services claimed;
17. List of consultant contracts;
18. Access to clients files;
19. Vendor invoices; and
20. Training agendas and sign-in logs.

Other documentation may be requested.

Annual Reimbursement Claims

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
HEALTH FEE ELIMINATION

(19) Pr... Number 00029
(20) Date file _____/_____/_____
(21) LRS Input _____/_____/_____

L
A
B
E
L

H
E
R
E

(01) Claimant Identification Number S - 34050
(02) Mailing Address
Claimant Name Los Rios Community College Dist.
County of Location Sacramento
Street Address or P. O.. Box 1919 Spanos Court
City Sacramento State Ca. Zip Code 95825

Reimbursement Claim Data
(22) HFE-1.0, (04)(b) 607,532
(23)
(24)
(25)
(26)

Claim File Copy

| Type of Claim | Estimated Claim | Reimbursement Claim | |
|--|---|--|------|
| | (03) Estimated <input type="checkbox"/> | (09) Reimbursement <input checked="" type="checkbox"/> | (27) |
| | (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | (28) |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | (29) |
| Fiscal Year of Cost | (06) 19__/19__ | (12) 1997/1998 | (30) |
| Total Claimed Amount | (07) | (13) 607,532 | (31) |
| Less: 10% Late Penalty, not to exceed \$1000 | | (14) 1,000 | (32) |
| Less: Estimated Claim Payment Received | | (15) 606,532 | (33) |
| Net Claimed Amount | | (16) | (34) |
| Due from State | (08) | (17) 606,532 | (35) |
| Due to State | | (18) | (36) |

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987, set forth on the attached statements.

Claim File Copy

Signature of Authorized Representative

Louise Davatz

Type or Print Name

Date _____

Exec. Vice-Chancellor

Title Finance & Administration

(39) Name of Contact Person for Claim Telephone Number Ext.
SixTen and Associates (858) 514-8605

| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | | FORM HFE-1.0 |
|---|--|---|
| (01) Claimant | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> <input type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 19 ⁹⁷ /19 ⁹⁸ |
| (03) List all the colleges of the community college district identified in form HFE-1.1, line (03) | | |
| # | (a) Name of College | (b) Claimed Amount |
| 1. | American River College | 248,662 |
| 2. | Cosumnes College | 125,913 |
| 3. | Sacramento City College | 232,957 |
| 4. | | |
| 5. | | |
| 6. | | |
| 7. | | |
| 8. | | |
| 9. | | |
| 10. | | |
| 11. | | |
| 12. | | |
| 13. | | |
| 14. | | |
| 15. | | |
| 16. | | |
| 17. | | |
| 18. | | |
| 19. | | |
| 20. | | |
| 21. | | |
| (04) Total Amount Claimed | | 607,532 |
| | | [Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)] |

| | |
|--|-------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.1 |
|--|-------------------------|

| | | |
|--|---|--|
| (01) Claimant Los Rios Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 19 <u>97</u> / 19 <u>98</u> |
|--|---|--|

(03) Name of College American River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP; do not complete the form. No reimbursement is allowed.

| | | | |
|----------------------------------|---|----------------------------------|--------|
| LESS <input type="checkbox"/> | SAME <input checked="" type="checkbox"/> | MORE <input type="checkbox"/> | 31.17% |
|----------------------------------|---|----------------------------------|--------|

| | Direct Cost | Indirect Cost | Total |
|---|-------------|---------------|---------|
| (05) Cost of health services for the fiscal year of claim . | 189,572 | 59,090 | 248,662 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | | | |
| (07) Cost of providing current fiscal year health services at the 1986/87 level (Line (05) - line (06)) | 189,572 | 59,090 | 248,662 |

(08) Complete columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|-------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 15,675 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 2. Per spring semester | 15,687 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 3. Per summer session | 6,203 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 4. Per first quarter | | | | | | | |
| 5. Per second quarter | | | | | | | |
| 6. Per third quarter | | | | | | | |

| | | |
|--|--------------------------------------|---------|
| (09) Total health fee that could have been collected | [Line (8 1g) + (8.2g) +(8.6g)] | \$ 0.00 |
| (10) Sub-total | [Line (07) - line (09)] | 248,662 |

Cost Reduction

| | |
|--|---|
| (11) Less: Offsetting Savings, if applicable | |
| (12) Less: Other Reimbursements, if applicable | |
| (13) Total Amount Claimed | [Line (10) - (line (11) + line (12))] 248,662 |

| | |
|--|-------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.1 |
|--|-------------------------|

| | | |
|--|--|-----------------------------------|
| (01) Claimant Los Rios Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 97 98 19__/19__ |
|--|--|-----------------------------------|

(03) Name of College **Cosumnes College**

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE **31.17%**

| | Direct Cost | Indirect Cost | Total |
|---|-------------|---------------|---------|
| (05) Cost of health services for the fiscal year of claim | 95,992 | 29,921 | 125,913 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | | | |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | 95,992 | 29,921 | 125,913 |

(08) Complete columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|-------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 10,166 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 2. Per spring semester | 10,595 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 3. Per summer session | 3,571 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 4. Per first quarter | | | | | | | |
| 5. Per second quarter | | | | | | | |
| 6. Per third quarter | | | | | | | |

| | | |
|--|--------------------------------------|---------|
| (09) Total health fee that could have been collected | (Line (8.1g) + (8.2g) +(8.6g)) | \$ 0.00 |
| (10) Sub-total | (Line (07) - line (09)) | 125,913 |

Cost Reduction

| | |
|--|--|
| (11) Less: Offsetting Savings, if applicable | |
| (12) Less: Other Reimbursements, if applicable | |
| (13) Total Amount Claimed | 125,913 (Line (10) - (line (11) + line (12))) |

| | |
|--|-------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.1 |
|--|-------------------------|

| | | |
|--|--|-----------------------------------|
| (01) Claimant Los Rios Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 97 98 19__/19__ |
|--|--|-----------------------------------|

(03) Name of College **Sacramento City College**

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

| | | | |
|----------------------------------|---|----------------------------------|--------|
| LESS <input type="checkbox"/> | SAME <input checked="" type="checkbox"/> | MORE <input type="checkbox"/> | 31.17% |
|----------------------------------|---|----------------------------------|--------|

| | Direct Cost | Indirect Cost | Total |
|---|-------------|---------------|---------|
| (05) Cost of health services for the fiscal year of claim | 177,599 | 55,358 | 232,957 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | | | |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | 177,599 | 55,358 | 232,957 |

(08) Complete columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|-------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 12,769 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 2. Per spring semester | 13,851 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 3. Per summer session | 5,125 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 4. Per first quarter | | | | | | | |
| 5. Per second quarter | | | | | | | |
| 6. Per third quarter | | | | | | | |

(09) Total health fee that could have been collected (Line (8.1g) + (8.2g) +(8.6g)) \$ 0.00

(10) Sub-total (Line (07) - line (09)) 232,957

Cost Reduction

(11) Less: Offsetting Savings, if applicable

(12) Less: Other Reimbursements, if applicable

(13) Total Amount Claimed (Line (10) - (line (11) + line (12))) 232,957

**LOS RIOS COMMUNITY COLLEGE
CALCULATION OF INDIRECT COST RATE,
FISCAL YEAR 1997- 1998**

| DESCRIPTION | 1997-98 |
|--|--------------------|
| INSTRUCTIONAL ACTIVITY | |
| Instructional Costs | |
| Instructional Salaries and Benefits | 62,427,826 |
| Instructional Operating Expenses | 1,957,752 |
| Instructional Support | 192,124 |
| Auxiliary Classes Inst. Salaries and Benefits | 33,633 |
| TOTAL INSTRUCTIONAL COSTS 1 | 64,611,335 |
| Non-Instructional Costs | |
| Non-Instructional Salaries and Benefits | 2,345,567 |
| Instructional Admin. Salaries and Benefits | 7,365,842 |
| Instructional Admin. Operating Expenses | 867,313 |
| Auxiliary Classes Non-Inst. Salaries and Benefits | 351,278 |
| Auxiliary Classes Operating Expenses | 520,502 |
| TOTAL NON-INSTRUCTIONAL COSTS 2 | 11,450,502 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2) | 76,061,837 |
| DIRECT SUPPORT ACTIVITY | |
| Direct Support Costs | |
| Instructional Support Service | 2,879,248 |
| Admissions and Records | 1,952,626 |
| Counselling and Guidance | 8,007,442 |
| Other Student Services | 12,423,658 |
| TOTAL DIRECT SUPPORT COSTS 4 | 25,262,974 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS 5 (3 + 4) | 101,324,811 |
| Indirect Support Costs | |
| Operation and Maintenance of Plant | 11,893,193 |
| Planning and Policy Making | 3,219,430 |
| General Instructional Support Services | 16,465,360 |
| TOTAL INDIRECT SUPPORT COSTS 6 | 31,577,983 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS, AND TOTAL INDIRECT SUPPORT COSTS (5 + 6) = TOTAL COSTS | 132,902,794 |
| SUPPORT COSTS ALLOCATION RATES | |
| Indirect Support Costs Allocation Rate = | |
| Total Indirect Supports Costs (6) | 31.17% |
| Total Instructional Activity Costs and Direct Support Costs (5) | |
| Direct Support Costs Allocation Rate = | |
| Total Direct Support Costs (4) | 33.21% |
| Total Instructional Activity Costs (3) | |
| Total Support Cost Allocation | 64.38% |

HPB

LOS RIOS COMMUNITY COLLEGE DISTRICT
 HEALTH FEE ELIMINATION MANDATED COST CLAIM
 Fiscal Year Ending June 30, 1998

| FY | FUND | BUDGET NO. | OBJ.CODE | LOC | TITLE | GDLINE | FTE | TOP CODE | OCB NO | OCB TITLE | Total |
|-------------------|------|------------|----------|------------------------------------|-------|--------|---------|----------|--------------------|------------------------|-------|
| 98 | 1 | 11110.11 | 1204 | ARC CERT. SAL. - NURSES | 15E | 2 | 6440.00 | G501 | HEALTH OFFICE | 136,675.00 | |
| 98 | 1 | 11110.22 | 1404 | ARC SUBS-NURSE | 101S | 0 | 6440.00 | G501 | HEALTH OFFICE | 1,456.00 | |
| 98 | 1 | 11110.44 | 1404 | ARC HEALTH SERVICES SUPPLEMENT | 15F | 0.16 | 6440.00 | G501 | HEALTH OFFICE | 6,557.00 | |
| 98 | 1 | 17121.16 | 2102 | ARC CL SAL-ATHLETIC TRAINER | 21C | 1 | 6440.00 | F265 | PE & ATHLETICS | 52,447.00 * | |
| 98 | 1 | 17123.10 | 2102 | ARC CL SAL HEALTH SERVICES | 21C | 1 | 6440.00 | G501 | HEALTH OFFICE | 34,929.00 | |
| 98 | 1 | 14460.01 | 4500 | ARC HEALTH - SUPPLIES | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 4,278.00 | |
| 98 | 1 | 14460.03 | 5200 | ARC HEALTH-CONFERENCE | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 771.00 | |
| 98 | 1 | 14460.06 | 5600 | ARC HEALTH CTR-MAINT/REPAIR | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 277.00 | |
| 98 | 1 | 14460.08 | 5601 | ARC HEALTH CTR | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 140.00 | |
| 98 | 1 | 14460.07 | 5890 | ARC HEALTH-OTHER OPER/PHYSICIANS | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 2,912 | |
| 98 | 1 | 14460.09 | 6490 | ARC HEALTH CTR-INOC INC-EQUIP | 41X | 0 | 6499.00 | G501 | HEALTH OFFICE | 1,576.00 | |
| ARC Subtotal | | | | | | | | | | | |
| <u>241,689.00</u> | | | | | | | | | | | |
| 98 | 1 | 31110.08 | 1204 | CRC CERT. SAL. - SCHOOL NURSE | 15E | 1.3 | 6440.00 | G501 | HEALTH OFFICE | 79,080.00 | |
| 98 | 1 | 31110.37 | 1404 | CRC HEALTH SVC SUPPLEMENT | 15F | 0.16 | 6440.00 | G501 | HEALTH OFFICE | 15,904.00 | |
| 98 | 1 | 37121.11 | 2102 | CRC CL SAL-ATHLETIC TRAINER | 21C | 0.83 | 6440.00 | F111 | PE/HEALTH/ARTS/FPC | 43,444.00 | |
| 98 | 1 | 34460.01 | 4500 | CRC HEALTH CENTER - SUPPLIES | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 738.00 | |
| 98 | 1 | 32210.02 | 5200 | CRC MILEAGE-NURSE | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 151.00 | |
| 98 | 1 | 34460.04 | 5300 | CRC HEALTH CENTER - MEMBERSHIPS | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 49.00 | |
| 98 | 1 | 34460.05 | 5601 | CRC HEALTH CTR-PAGER RENTAL | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 70.00 | |
| CRC Subtotal | | | | | | | | | | | |
| <u>95,992</u> | | | | | | | | | | | |
| <u>139,406.00</u> | | | | | | | | | | | |
| 98 | 1 | 21110.08 | 1204 | SCC CERT. SAL. - SCHOOL NURSE | 15E | 2 | 6440.00 | G501 | HEALTH OFFICE | 164,487.00 | |
| 98 | 1 | 21110.36 | 1404 | SCC HEALTH SERVICES SUPPLEMENT | 15F | 0.16 | 6440.00 | G501 | HEALTH OFFICE | 7,740 | |
| 98 | 1 | 27121.15 | 2102 | SCC CL SAL-ATHLETIC TRAINER 12MO. | 21C | 1 | 6440.00 | F111 | PE/HEALTH/ARTS/FPC | 51,906.00 | |
| 98 | 1 | 24460.01 | 4500 | SCC HEALTH CENTER - SUPPLIES | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 1,934.00 | |
| 98 | 1 | 22210.02 | 5200 | SCC MILEAGE - NURSE (HEALTH OFFICE | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 102.00 | |
| 98 | 1 | 24460.03 | 5600 | SCC HLTH CTR-OUTSIDE VENDOR | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 30.00 | |
| 98 | 1 | 24460.02 | 5890 | SCC HLTH CTR-PERSONAL SVCS | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 3,303.00 | |
| SCC Subtotal | | | | | | | | | | | |
| <u>177,599</u> | | | | | | | | | | | |
| <u>229,504.00</u> | | | | | | | | | | | |
| <u>610,599.00</u> | | | | | | | | | | | |

MANDATED COSTS
HEALTH FEE ELIMINATION
HEALTH SERVICES

FORM
HFE-2

(01) Claimant LRCCD - SCC (02) Fiscal Year Costs Were Incurred FY 98-99 + 97-98

| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year. <i>None provided by student health fees</i> | (a) FY 1986/87 | (b) FY of Claim |
|---|----------------------|-----------------------|
| Accident Reports | X | X |
| Appointments | | |
| College Physician, surgeon | | |
| Dermatology, Family practice | | |
| Internal Medicine | | |
| Outside Physician | | |
| Dental Services | | |
| Outside Labs, (X-ray, etc.) | | |
| Psychologist, full services | | |
| Cancel/Change Appointments | X | X |
| ✓ Registered Nurse | | |
| Check Appointments | | |
| <u>Assessment, Intervention and Counseling</u> only | Couns. | Couns. |
| Birth Control | X | X |
| Lab Reports | | |
| Nutrition | | |
| Test Results, office | | |
| Venereal Disease | Couns. | Couns. |
| Communicable Disease | X | X |
| Upper Respiratory Infection | Couns. | Couns. |
| Eyes, Nose and Throat | X | X |
| Eye/Vision | Couns. | Couns. |
| Dermatology/Allergy | | |
| Gynecology/Pregnancy Service | | |
| Neuralgic | | |
| Orthopedic | | |
| Genito/Urinary | | |
| Dental | | |
| Gastro-Intestinal | Couns. | Couns. |
| Stress Counseling | Couns. | Couns. |
| Crisis Intervention | | |
| Child Abuse Reporting and Counseling | | |
| Substance Abuse Identification and Counseling | | |
| Acquired Immune Deficiency Syndrome | | |
| Eating Disorders | Couns. | Couns. |
| Weight Control | Couns. | Couns. |
| Personal Hygiene | | |
| Burnout | | |
| Other Medical Problems, list | | |
| Examinations, minor illnesses | | |
| Recheck Minor Injury | | |
| Health Talks or Fairs, Information | X | X |
| Sexually Transmitted Disease | X | X |
| Drugs | X | X |
| Acquired Immune Deficiency Syndrome | | |
| Child Abuse | | |

MANDATED COSTS
HEALTH FEE ELIMINATION
HEALTH SERVICES

FORM
HFE-2

(01) Claimant LRCCD-500 (02) Fiscal Year Costs Were Incurred FY 98-99

| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year. | (a) FY 1986/87 | (b) FY of Claim |
|--|----------------------|-----------------------|
| Birth Control/Family Planning | X | X |
| Stop Smoking | | |
| Library, Videos and Cassettes | | |
| First Aid, Major Emergencies | XXX | XX |
| First Aid, Minor Emergencies | XX | X |
| First Aid Kits, Filled | | |
| Immunizations | | |
| Diphtheria/Tetanus | | |
| Measles/Rubella | | |
| Influenza Information | | |
| Insurance | | |
| On Campus Accident | XX | XX |
| Voluntary Insurance Inquiry/Claim Administration | | |
| Laboratory Tests Done | | |
| Inquiry/Interpretation | | |
| Pap Smears | | |
| Physical Examinations | | |
| Employees | | |
| Students | Y | X |
| Athletes | | |
| Medications | | |
| Antacids | X | X |
| Antidiarrheal | | |
| Aspirin, Tylenol, etc. | XX | XX |
| Skin Rash Preparations | XX | XX |
| Eye Drops | X | X |
| Ear Drops | | |
| Toothache, oil cloves | Y | X |
| Stingkill | | |
| Midol, Menstrual Cramps | | |
| Other, list | | |
| Parking Cards/Elevator Keys | | |
| Tokens | | |
| Return Card/Key | | |
| Parking Inquiry | | |
| Elevator Passes | | |
| Temporary Handicapped Parking Permits | X | X |

State Controller's Office

MANDATED COSTS
HEALTH FEE ELIMINATION
HEALTH SERVICES

FORM
HFE-2

(01) Claimant LRCCD - Soc (02) Fiscal Year Costs Were Incurred FY 98-99

| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year. | (a) FY 1986/87 | (b) FY of Claim |
|--|----------------------|-----------------------|
| Referrals to Outside Agencies | X | X |
| Private Medical Doctor | X | X |
| Health Department | X | X |
| Clinic | X | X |
| Dental | X | X |
| Counseling Centers | X | X |
| Crisis Centers | X | X |
| Transitional Living Facilities, battered/homeless women | X | X |
| Family Planning Facilities | X | X |
| Other Health Agencies | | |
| Tests | | |
| Blood Pressure | X | X |
| Hearing | X | X |
| Tuberculosis | X | X |
| Reading Information | X | X |
| Vision | X | X |
| Glucometer | X | X |
| Urinalysis | | |
| Hemoglobin | | |
| EKG | | |
| Strep A Testing | | |
| PG Testing | | |
| Monospot | | |
| Hemacult | | |
| Others, list | | |
| Miscellaneous | | |
| Absence Excuses/PE Waiver | | |
| Allergy Injections | | |
| Band-aids | X | X |
| Booklets/Pamphlets | X | X |
| Dressing Change | | |
| Rest | X | X |
| Suture Removal | | |
| Temperature | | |
| Weigh | X | X |
| Information | X | X |
| Report/Form | X | X |
| Wart Removal | X | X |
| Others, list | | |
| Committees | | |
| Safety | X | X |
| Environmental | | |
| Disaster Planning | | |
| Skin Rash Preparations | | |
| Eye Drops | | |

NA

NA

NA

NA

NA

NA

CLAIM R PAYMENT
Pursuant to Government Code Section 17561
HEALTH FEE ELIMINATION

For State Controller Use Only
(19) Prt Number 00029
(20) Date file _____/_____/_____
(21) LRS Input _____/_____/_____

L
A
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H
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E

(01) Claimant Identification Number S - 34050
(02) Mailing Address
Claimant Name Los Rios Community College Dist.
County of Location Sacramento
Street Address or P. O. Box 1919 Spanos Court
City Sacramento, State Ca. Zip Code 95825

Claim File Copy

| Reimbursement Claim Data | |
|--------------------------|---------|
| (22) HFE-1.0, (04)(b) | 625,570 |
| (23) | |
| (24) | |
| (25) | |
| (26) | |
| (27) | |
| (28) | |
| (29) | |
| (30) | |
| (31) | |
| (32) | |
| (33) | |
| (34) | |
| (35) | |
| (36) | |
| (37) | |

| Type of Claim | Estimated Claim | Reimbursement Claim |
|---|--|---------------------|
| (03) Estimated <input checked="" type="checkbox"/> | (09) Reimbursement <input checked="" type="checkbox"/> | |
| (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | |
| (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | |
| Fiscal Year of Cost (06) 19 ⁹⁹ / 19 X2000 | (12) 19 ⁹⁸ /19 ⁹⁹ | |
| Total Claimed Amount (07) 600,000 | (13) 625,570 | |
| Less: 10% Late Penalty, not to exceed \$1000 | (14) 0 | |
| Less: Estimated Claim Payment Received | (15) 0 | |
| Net Claimed Amount | (16) 625,570 | |
| Due from State (08) 600,000 | (17) 625,570 | |
| Due to State | (18) 0 | |

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987, set forth on the attached statements.

Signature of Authorized Representative
Louise Davatz
Type or Print Name

Claim File Copy

Date 1/27/01
[Signature]
Exec. Vice Chancellor
Title Finance & Administration

(39) Name of Contact Person for Claim Telephone Number Ext.
SixTen and Associates (858) 514-8605

| | |
|--|-------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.0 |
|--|-------------------------|

| | | |
|--|---|--|
| (01) Claimant Los Rios Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> XXX Estimated <input type="checkbox"/> | Fiscal Year 19 <u>98</u> / 19 <u>99</u> |
|--|---|--|

(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)

| | (a) Name of College | (b) Claimed Amount |
|---------------------------|-------------------------|---|
| 1. | American River College | 271,682 |
| 2. | Cosumnes College | 120,750 |
| 3. | Sacramento City College | 233,138 |
| 4. | | |
| 5. | | |
| 6. | | |
| 7. | | |
| 8. | | |
| 9. | | |
| 10. | | |
| 11. | | |
| 12. | | |
| 13. | | |
| 14. | | |
| 15. | | |
| 16. | | |
| 17. | | |
| 18. | | |
| 19. | | |
| 20. | | |
| 21. | | |
| (04) Total Amount Claimed | | [Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)] 625,570 |

| | |
|--|-------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.1 |
|--|-------------------------|

| | | |
|--|--|--|
| (01) Claimant Los Rios Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 19 <u>98</u> / 19 <u>99</u> |
|--|--|--|

(03) Name of College American River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE

30.40%

| | Direct Cost | Indirect Cost | Total |
|---|-------------|---------------|---------|
| (05) Cost of health services for the fiscal year of claim | 208,345 | 63,337 | 271,682 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | | | |
| (07) Cost of providing current fiscal year health services at the 1986/87 level (Line (05) - line (06)) | 208,345 | 63,337 | 271,682 |

(08) Complete columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|-------------------------------------|-------------------------------------|--|--|--|--|---|
| 1. Per fall semester | 20,038 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 2. Per spring semester | 20,805 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 3. Per summer session | 6,767 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 4. Per first quarter | | | | | | | |
| 5. Per second quarter | | | | | | | |
| 6. Per third quarter | | | | | | | |

(09) Total health fee that could have been collected (Line (8.1g) + (8.2g) +(8.6g)) \$ 0.00

(10) Sub-total (Line (07) - line (09)) 271,682

Cost Reduction

(11) Less: Offsetting Savings, if applicable

(12) Less: Other Reimbursements, if applicable

(13) Total Amount Claimed (Line (10) - (line (11) + line (12))) 271,682

| | |
|--|-------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.1 |
|--|-------------------------|

| | | |
|--|--|--------------------------|
| (01) Claimant Los Rios Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 1997/1998 |
|--|--|--------------------------|

(03) Name of College **Cosumnes College**

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE **30.40%**

| | Direct Cost | Indirect Cost | Total |
|---|-------------|---------------|---------|
| (05) Cost of health services for the fiscal year of claim | 92,600 | 28,150 | 120,750 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | | | |
| (07) Cost of providing current fiscal year health services at the 1986/87 level (Line (05) - line (06)) | 92,600 | 28,150 | 120,750 |

(08) Complete columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (c) + (f) |
|---|-------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 10,963 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 2. Per spring semester | 10,520 | | 0.00 | 0.00 | | | 0.00 |
| 3. Per summer session | 3,750 | | 0.00 | 0.00 | | | 0.00 |
| 4. Per first quarter | | | | | | | |
| 5. Per second quarter | | | | | | | |
| 6. Per third quarter | | | | | | | |

| | | |
|--|--------------------------------------|---------|
| (09) Total health fee that could have been collected | [Line (8.1g) + (8.2g) +(8.6g)] | 0.00 |
| (10) Sub-total | [Line (07) - line (09)] | 120,750 |

Cost Reduction

| | | |
|--|---------------------------------------|---------|
| (11) Less: Offsetting Savings, if applicable | | |
| (12) Less: Other Reimbursements, if applicable | | |
| (13) Total Amount Claimed | [Line (10) - (line (11) + line (12))] | 120,750 |

| | |
|--|-------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.1 |
|--|-------------------------|

| | | |
|--|---|---|
| (01) Claimant Los Rios Community College District | (02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 19 <u>98</u> /19 <u>99</u> |
|--|---|---|

(03) Name of College **Sacramento City College**

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

| | | | |
|----------------------------------|---|----------------------------------|--------|
| LESS <input type="checkbox"/> | SAME <input checked="" type="checkbox"/> | MORE <input type="checkbox"/> | 30.40% |
|----------------------------------|---|----------------------------------|--------|

| | Direct Cost | Indirect Cost | Total |
|---|-------------|---------------|---------|
| (05) Cost of health services for the fiscal year of claim | 178,787 | 54,351 | 233,138 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | | | |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | 178,787 | 54,351 | 233,138 |

(08) Complete columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|-------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 12,119 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 2. Per spring semester | 12,277 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 3. Per summer session | 5,545 | | \$ 0.00 | \$ 0.00 | | | \$ 0.00 |
| 4. Per first quarter | | | | | | | |
| 5. Per second quarter | | | | | | | |
| 6. Per third quarter | | | | | | | |

| | | |
|--|--------------------------------------|---------|
| (09) Total health fee that could have been collected | [Line (8 1g) + (8.2g) +(8.6g)] | \$ 0.00 |
| (10) Sub-total | [Line (07) - line (09)] | 233,138 |

Cost Reduction

| | |
|--|--|
| (11) Less: Offsetting Savings, if applicable | |
| (12) Less: Other Reimbursements, if applicable | |
| (13) Total Amount Claimed | [Line (10) - (line (11) + line (12))] 233,138 |

**LOS RIOS COMMUNITY COLLEGE
CALCULATION OF INDIRECT COST RATE,
FISCAL YEAR 1998-1999**

| | DESCRIPTION | 1998-1999 |
|---------------------------------------|---|--------------------|
| INSTRUCTIONAL ACTIVITY | | |
| | Instructional Costs | |
| | Instructional Salaries and Benefits | 66,363,220 |
| | Instructional Operating Expenses | 2,641,529 |
| | Instructional Support | 211,179 |
| | Auxiliary Classes Inst. Salaries and Benefits | 32,654 |
| | TOTAL INSTRUCTIONAL COSTS 1 | 69,248,582 |
| | Non-Instructional Costs | |
| | Non-Instructional Salaries and Benefits | 2,308,758 |
| | Instructional Admin. Salaries and Benefits | 7,969,569 |
| | Instructional Admin. Operating Expenses | 1,772,227 |
| | Auxiliary Classes Non-Inst. Salaries and Benefits | 361,077 |
| | Auxiliary Classes Operating Expenses | 391,864 |
| | TOTAL NON-INSTRUCTIONAL COSTS 2 | 12,803,495 |
| | TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2) | 82,052,077 |
| DIRECT SUPPORT ACTIVITY | | |
| | Direct Support Costs | |
| | Instructional Support Service | 3,535,803 |
| | Admissions and Records | 2,040,311 |
| | Counselling and Guidance | 8,685,890 |
| | Other Student Services | 13,709,070 |
| | TOTAL DIRECT SUPPORT COSTS 4 | 27,971,074 |
| | TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS 5 (3 + 4) | 110,023,151 |
| | Indirect Support Costs | |
| | Operation and Maintenance of Plant | 12,292,216 |
| | Planning and Policy Making | 3,367,447 |
| | General Instructional Support Services | 17,786,018 |
| | TOTAL INDIRECT SUPPORT COSTS 6 | 33,445,681 |
| | TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS, AND TOTAL INDIRECT SUPPORT COSTS, (5 + 6) = TOTAL COSTS | 143,468,832 |
| SUPPORT COSTS ALLOCATION RATES | | |
| | Indirect Support Costs Allocation Rate = | |
| | Total Indirect Supports Costs (6) | 30.40% |
| | Total Instructional Activity Costs and Direct Support Costs (5) | |
| | Direct Support Costs Allocation Rate = | |
| | Total Direct Support Costs (4) | 34.09% |
| | Total Instructional Activity Costs (3) | |
| | Total Support Cost Allocation | 64.49% |

LOS RIOS COMMUNITY COLLEGE DISTRICT
 HEALTH FEE ELIMINATION MANDATED COST CLAIM
 Fiscal Year Ending June 30, 1999

HPE

| FY | FUND | BUDGET NO. | OBJ.CODE | LOC TITLE | GDLINE | FTE | TOP CODE | OCB NO | OCB TITLE | |
|------|------|------------|----------|------------------------------------|--------|------|----------|--------|--------------------|--------------|
| 1999 | 1 | 11110.11 | 1204 | ARC CERT. SAL. - NURSES | 15E | 2 | 6440.00 | G501 | HEALTH OFFICE | 131,992.00 |
| | | 11110.11 | 1204 | ARC Benefits | | | | | | 18,952.00 |
| 1999 | 1 | 11110.22 | 1404 | ARC SUBS-NURSE | 101S | 0 | 6440.00 | G501 | HEALTH OFFICE | 518.00 |
| | | 11110.22 | 1404 | ARC Benefits | | | | | | 74.00 |
| 1999 | 1 | 11110.44 | 1404 | ARC HEALTH SERVICES SUPPLEMENT | 15F | 0.16 | 6440.00 | G501 | HEALTH OFFICE | 6,626.00 |
| | | 11110.44 | 1404 | ARC Benefits | | | | | | 951.00 |
| 1999 | 1 | 17121.16 | 2102 | ARC CL SAL-ATHLETIC TRAINER | 21C | 1 | 6440.00 | F265 | P E & ATHLETICS | 48,937.00 |
| | | 17121.16 | 2102 | ARC Benefits | | | | | | 7,927.00 |
| 1999 | 1 | 17123.10 | 2102 | ARC CL SAL HEALTH SERVICES | 21C | 1.5 | 6440.00 | G501 | HEALTH OFFICE | 35,625.00 |
| | | 17123.10 | 2102 | ARC Benefits | | | | | | 5,115.00 |
| 1999 | 1 | 14460.05 | 2303 | ARC HEALTH CTR-STUDENT HELP | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 388.00 |
| | | 14460.05 | 2303 | ARC Benefits | | | | | | 8.00 |
| 1999 | 1 | 14460.01 | 4500 | ARC HEALTH - SUPPLIES | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 3,718.00 |
| 1999 | 1 | 14460.03 | 5200 | ARC HEALTH-CONFERENCE | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 1,017.00 |
| 1999 | 1 | 14460.08 | 5601 | ARC HEALTH CTR | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 156.00 |
| 1999 | 1 | 14460.07 | 5890 | ARC HEALTH-OTHER OPER/PHYSICIANS | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 2,769.00 |
| 1999 | 1 | 14460.09 | 6490 | ARC HEALTH CTR-INOC INC-EQUIP | 41X | 0 | 6499.00 | G501 | HEALTH OFFICE | 436.00 |
| | | | | | | | | | | 208,315 |
| | | | | | | | | | | 264,309.00 |
| | | | | | | | | | | ARC Subtotal |
| 1999 | 1 | 31110.08 | 1204 | CRC CERT. SAL. - SCHOOL NURSE | 15E | 1.3 | 6440.00 | G501 | HEALTH OFFICE | 64,302.00 |
| | | 31110.08 | 1204 | CRC Benefits | | | | | | 9,233.00 |
| 1999 | 1 | 31110.37 | 1404 | CRC HEALTH SVC SUPPLEMENT | 15F | 0.16 | 6440.00 | G501 | HEALTH OFFICE | 15,618.00 |
| | | 31110.37 | 1404 | CRC Benefits | | | | | | 2,242.00 |
| 1999 | 1 | 37121.11 | 2102 | CRC CL SAL-ATHLETIC TRAINER | 21C | 0.83 | 6440.00 | F111 | PE/HEALTH/ARTS/FPC | 40,764.00 |
| | | 37121.11 | 2102 | CRC Benefits | | | | | | -5,853.00 |
| 1999 | 1 | 34460.01 | 4500 | CRC HEALTH CENTER - SUPPLIES | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 920.00 |
| 1999 | 1 | 32210.02 | 5200 | CRC MILEAGE-NURSE | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 140.00 |
| 1999 | 1 | 34460.04 | 5300 | CRC HEALTH CENTER - MEMBERSHIPS | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 46.00 |
| 1999 | 1 | 34460.05 | 5601 | CRC HEALTH CTR-PAGER RENTAL | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 99.00 |
| | | | | | | | | | | 92,160 |
| | | | | | | | | | | 139,217.00 |
| | | | | | | | | | | CRC Subtotal |
| 1999 | 1 | 21110.08 | 1204 | SCC CERT. SAL. - SCHOOL NURSE | 15E | 2 | 6440.00 | G501 | HEALTH OFFICE | 148,611.00 |
| | | 21110.08 | 1204 | SCC Benefits | | | | | | 21,338.00 |
| 1999 | 1 | 21110.36 | 1404 | SCC HEALTH SERVICES SUPPLEMENT | 15F | 0.16 | 6440.00 | G501 | HEALTH OFFICE | 6,333.00 |
| | | 21110.36 | 1404 | SCC Benefits | | | | | | 909.00 |
| 1999 | 1 | 27121.15 | 2102 | SCC CL SAL-ATHLETIC TRAINER- 12MO. | 21C | 1 | 6440.00 | F111 | PE/HEALTH/ARTS/FPC | 48,745.00 |
| | | 27121.15 | 2102 | SCC Benefits | | | | | | 6,999.00 |
| 1999 | 1 | 24460.01 | 4500 | SCC HEALTH CENTER - SUPPLIES | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 1,187.00 |
| 1999 | 1 | 24460.02 | 5890 | SCC HLTH CTR-PERSONAL SVCS | 41A | 0 | 6440.00 | G501 | HEALTH OFFICE | 409.00 |
| | | | | | | | | | | 178,787 |
| | | | | | | | | | | 234,531.00 |
| | | | | | | | | | | SCC Subtotal |
| | | | | | | | | | | 638,057.00 |

MANDATED COSTS
HEALTH FEE ELIMINATION
HEALTH SERVICES

FORM
HFE-2

(01) Claimant LRCCD - SCC (02) Fiscal Year Costs Were Incurred FY 98-99 + 97-98

| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year. | (a) FY 1986/87 | (b) FY of Claim |
|--|----------------------|-----------------------|
| <i>None provided by student health fees</i> | | |
| Accident Reports | X | X |
| Appointments | | |
| College Physician, surgeon | | |
| Dermatology, Family practice | | |
| Internal Medicine | | |
| Outside Physician | | |
| Dental Services | | |
| Outside Labs, (X-ray, etc.) | | |
| Psychologist, full services | | |
| Cancel/Change Appointments | X | X |
| ✓ Registered Nurse | | |
| Check Appointments | | |
| <u>Assessment</u> , Intervention and <u>Counseling</u> <i>only</i> | <i>Chans.</i> | <i>Couns.</i> |
| Birth Control | | |
| Lab Reports | X | X |
| Nutrition | | |
| Test Results, office | <i>Couns.</i> | <i>Couns.</i> |
| Venereal Disease | X | X |
| Communicable Disease | <i>Couns.</i> | <i>Couns.</i> |
| Upper Respiratory Infection | X | X |
| Eyes, Nose and Throat | <i>Couns.</i> | <i>Couns.</i> |
| Eye/Vision | X | X |
| Dermatology/Allergy | <i>Couns.</i> | <i>Couns.</i> |
| Gynecology/Pregnancy Service | | |
| Neuralgic | | |
| Orthopedic | | |
| Genito/Urinary | | |
| Dental | | |
| Gastro-Intestinal | <i>Couns.</i> | <i>Couns.</i> |
| Stress Counseling | <i>Couns.</i> | <i>Couns.</i> |
| Crisis Intervention | | |
| Child Abuse Reporting and Counseling | | |
| Sunstance Abuse Identification and Counseling | | |
| Acquired Immune Deficiency Syndrome | | |
| Eating Disorders | <i>Couns.</i> | <i>Couns.</i> |
| Weight Control | <i>Couns.</i> | <i>Couns.</i> |
| Personal Hygiene | | |
| Burnout | | |
| Other Medical Problems, list | | |
| Examinations, minor illnesses | | |
| Recheck Minor Injury | | |
| Health Talks or Fairs, Information | X | X |
| Sexually Transmitted Disease | X | X |
| Drugs | X | X |
| Acquired Immune Deficiency Syndrome | X | X |
| Child Abuse | | |

| | |
|--|-----------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION HEALTH SERVICES | FORM HFE-2 |
|--|-----------------------------|

| | |
|--------------------------------|--|
| (01) Claimant <u>LRCCD-500</u> | (02) Fiscal Year Costs Were Incurred <u>FY 98-99</u> |
|--------------------------------|--|

| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year. | (a) FY 1986/87 | (b) FY of Claim |
|--|----------------------|-----------------------|
| Birth Control/Family Planning | X | X |
| Stop Smoking | | |
| Library, Videos and Cassettes | | |
| First Aid, Major Emergencies | XXX | XXX |
| First Aid, Minor Emergencies | XX | X |
| First Aid Kits, Filled | | |
| Immunizations | | |
| Diphtheria/Tetanus | | |
| Measles/Rubella | | |
| Influenza | | |
| Information | | |
| Insurance | | |
| On Campus Accident | | |
| Voluntary | | |
| Insurance Inquiry/Claim Administration | | |
| Laboratory Tests Done | | |
| Inquiry/Interpretation | | |
| Pap Smears | | |
| Physical Examinations | | |
| Employees | | |
| Students | | |
| Athletes | Y | X |
| Medications | | |
| Antacids | X | X |
| Antidiarrheal | XX | XX |
| Aspirin, Tylenol, etc. | XX | XX |
| Skin Rash Preparations | XX | XX |
| Eye Drops | XX | XX |
| Ear Drops | XX | XX |
| Toothache, oil cloves | XX | XX |
| Stingkill | | |
| Midol, Menstrual Cramps | | |
| Other, list | | |
| Parking Cards/Elevator Keys | | |
| Tokens | | |
| Return Card/Key | | |
| Parking Inquiry | | |
| Elevator Passes | | |
| Temporary Handicapped Parking Permits | X | X |

| | |
|--|-----------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION HEALTH SERVICES | FORM HFE-2 |
|--|-----------------------------|

| | |
|----------------------------------|--|
| (01) Claimant <u>LRCCD - See</u> | (02) Fiscal Year Costs Were Incurred <u>FY 98-99</u> |
|----------------------------------|--|

| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year. | (a) FY 1986/87 | (b) FY of Claim |
|--|----------------------|-----------------------|
| Referrals to Outside Agencies | | |
| Private Medical Doctor | X | X |
| Health Department | X | X |
| Clinic | X | X |
| Dental | X | X |
| Counseling Centers | X | X |
| Crisis Centers | X | X |
| Transitional Living Facilities, battered/homeless women | X | X |
| Family Planning Facilities | X | X |
| Other Health Agencies | X | X |
| Tests | | |
| Blood Pressure | X | X |
| Hearing | X | X |
| Tuberculosis | X | X |
| Reading | X | X |
| Information | X | X |
| Vision | X | X |
| Glucometer | X | X |
| Urinalysis | | |
| Hemoglobin | | |
| EKG | | |
| Strep A Testing | | |
| PG Testing | | |
| Monospot | | |
| Hemacult | | |
| Others, list | | |
| Miscellaneous | | |
| Absence Excuses/PE Waiver | | |
| Allergy Injections | | |
| Band-aids | X | X |
| Booklets/Pamphlets | X | X |
| Dressing Change | | |
| Rest | X | X |
| Suture Removal | X | X |
| Temperature | | |
| Weigh | X | X |
| Information | | |
| Report/Form | X | X |
| Wart Removal | X | X |
| Others, list | | |
| Committees | | |
| Safety | X | X |
| Environmental | | |
| Disaster Planning | | |
| Skin Rash Preparations | | |
| Eye Drops | | |

} NA

} NA

CLAIM FOR PAYMENT
 Pursuant to Government Code Section 17561
HEALTH FEE ELIMINATION

For State Controller Use only

(19) Program Number 00029
 (20) Date File ____/____/____
 (21) LRS Input ____/____/____

| | | | | | |
|---|--|--|---------------------------------|-------------------------|------------|
| (01) Claimant Identification Number: S-34050 | | | Reimbursement Claim Data | | |
| L A B E L H E R E | (02) Mailing Address: | | | (22) HFE - 1.0, (04)(b) | \$ 634,185 |
| | Claimant Name Los Rios Community College | | | (23) | |
| | County of Location Sacramento | | | (24) | |
| | Street Address 1919 Spanos Court | | | (25) | |
| | City | State | Zip Code | (26) | |
| | Sacramento | CA | 95825 | | |
| | Type of Claim | Estimated Claim | Reimbursement Claim | (27) | |
| | (03) Estimated <input checked="" type="checkbox"/> | (09) Reimbursement <input checked="" type="checkbox"/> | (28) | | |
| | (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | (29) | | |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | (30) | | |
| Fiscal Year of Cost | (06) 2000-2001 | (12) 1999-2000 | (31) | | |
| Total Claimed Amount | (07) \$ 650,000 | (13) \$ 634,185 | (32) | | |
| Less: 10% Late Penalty, but not to exceed \$1000 | | (14) \$ - | (33) | | |
| Less: Estimate Claim Payment Received | | (15) \$ 185,001 | (34) | | |
| Net Claimed Amount | | (16) \$ 449,184 | (35) | | |
| Due from State | (08) \$ 650,000 | (17) \$ 449,184 | (36) | | |
| Due to State | | (18) \$ - | (37) | | |

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 309, Statutes of 1995, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 309, Statutes of 1995.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 309, Statutes of 1995, set forth on the attached statements.

Signature of Authorized Representative

Date

Louise Davatz *Claim File Copy*

Louise Davatz

Vice Chancellor - Finance & Administration
 Title

Type or Print Name

(39) Name of Contact Person or Claim
 SixTen & Associates

Telephone Number
 (858) 514-8605

| | |
|--|-------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.0 |
|--|-------------------------|

| | | |
|--|---|--------------------------|
| (01) Claimant: Claimant Name Los Rios Community College | (02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 1999-2000 |
|--|---|--------------------------|

(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)

| (a) Name of College | (b) Claimed Amount |
|----------------------------------|--------------------------|
| 1. American River College | \$ 258,456.71 |
| 2. Consumnes River College | \$ 125,478.70 |
| 3. Sacramento City College | \$ 250,249.34 |
| 4. | \$ - |
| 5. | \$ - |
| 6. | \$ - |
| 7. | \$ - |
| 8. | \$ - |
| 9. | \$ - |
| 10. | \$ - |
| 11. | \$ - |
| 12. | \$ - |
| 13. | \$ - |
| 14. | \$ - |
| 15. | \$ - |
| 16. | \$ - |
| 17. | \$ - |
| 18. | \$ - |
| 19. | \$ - |
| 20. | \$ - |
| 21. | \$ - |
| (04) Total Amount Claimed | \$ 634,185 |

[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]

| | |
|--|-------------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.1 |
|--|-------------------------------|

| | | |
|---|---|------------------------------|
| (01) Claimant: Los Rios Community College | (02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 1999-2000 |
|---|---|------------------------------|

(03) Name of College American River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE

| | Direct Cost | Indirect Cost of: 30.40% | Total |
|--|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim | \$ 198,203 | \$ 60,254 | \$ 258,457 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ - | \$ - | \$ - |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | \$ 198,203 | \$ 60,254 | \$ 258,457 |

(08) Complete Columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|--------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 22,774 | | no fees | | | \$ - | \$ - |
| 2. Per spring semester | 23,368 | | no fees | | | \$ - | \$ - |
| 3. Per summer session | 8,271 | | no fees | | | \$ - | \$ - |
| 4. Per first quarter | | | | \$ - | | \$ - | \$ - |
| 5. Per second quarter | | | | \$ - | | \$ - | \$ - |
| 6. Per third quarter | | | | \$ - | | \$ - | \$ - |
| (09) Total health fee that could have been collected | [Line (8.1g) + (8.2g) +(8.6g)] | | | | | | \$ - |
| (10) Sub-total | [Line (07) - line (09)] | | | | | | \$ 258,457 |

| | |
|---|--|
| Cost Reduction | |
| (11) Less: Offsetting Savings, if applicable | \$ - |
| (12) Less: Other Reimbursements, if applicable | \$ - |
| (13) Total Amount Claimed | [Line (10) - (line (11) + line (12))] \$ 258,457 |

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.1**

| | | |
|---|---|------------------------------|
| (01) Claimant: Los Rios Community College | (02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 1999-2000 |
|---|---|------------------------------|

(03) Name of College Consumnes River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE

| | Direct Cost | Indirect Cost of: 30.40% | Total |
|--|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim | \$ 96,226 | \$ 29,253 | \$ 125,479 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ - | \$ - | \$ - |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | \$ 96,226 | \$ 29,253 | \$ 125,479 |

(08) Complete Columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|-------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 12,229 | | no fees | | | \$ - | \$ - |
| 2. Per spring semester | 12,660 | | no fees | | | \$ - | \$ - |
| 3. Per summer session | 4,004 | | no fees | | | \$ - | \$ - |
| 4. Per first quarter | | | | \$ - | | \$ - | \$ - |
| 5. Per second quarter | | | | \$ - | | \$ - | \$ - |
| 6. Per third quarter | | | | \$ - | | \$ - | \$ - |

(09) Total health fee that could have been collected [Line (8.1g) + (8.2g) +(8.6g)] \$ -

(10) Sub-total [Line (07) - line (09)] \$ 125,479

| | |
|---|------------|
| Cost Reduction | |
| (11) Less: Offsetting Savings, if applicable | \$ - |
| (12) Less: Other Reimbursements, if applicable | \$ - |
| (13) Total Amount Claimed [Line (10) - (line (11) + line (12))] | \$ 125,479 |

| | |
|--|-------------------------------|
| MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.1 |
|--|-------------------------------|

| | | |
|---|---|------------------------------|
| (01) Claimant: Los Rios Community College | (02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 1999-2000 |
|---|---|------------------------------|

(03) Name of College Sacramento City College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE

| | Direct Cost | Indirect Cost of: 30.40% | Total |
|--|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim | \$ 191,909 | \$ 58,340 | \$ 250,249 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ - | \$ - | \$ - |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | \$ 191,909 | \$ 58,340 | \$ 250,249 |

(08) Complete Columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|--------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 13,074 | | no fees | | | \$ - | \$ - |
| 2. Per spring semester | 13,104 | | no fees | | | \$ - | \$ - |
| 3. Per summer session | 5,997 | | no fees | | | \$ - | \$ - |
| 4. Per first quarter | | | | \$ - | | \$ - | \$ - |
| 5. Per second quarter | | | | \$ - | | \$ - | \$ - |
| 6. Per third quarter | | | | \$ - | | \$ - | \$ - |
| (09) Total health fee that could have been collected | [Line (8.1g) + (8.2g) +(8.6g)] | | | | | | \$ - |
| (10) Sub-total | [Line (07) - line (09)] | | | | | | \$ 250,249 |

| | |
|---|--|
| Cost Reduction | |
| (11) Less: Offsetting Savings, if applicable | \$ - |
| (12) Less: Other Reimbursements, if applicable | \$ - |
| (13) Total Amount Claimed | [Line (10) - (line (11) + line (12))] \$ 250,249 |

**LOS RIOS COMMUNITY COLLEGE
CALCULATION OF INDIRECT COST RATE,
FISCAL YEAR 1998-1999**

**FOR FY 1999-2000
COSTS**

| DESCRIPTION | 1998-1999 |
|---|--------------------|
| INSTRUCTIONAL ACTIVITY | |
| Instructional Costs | |
| Instructional Salaries and Benefits | 66,363,220 |
| Instructional Operating Expenses | 2,641,529 |
| Instructional Support | 211,179 |
| Auxiliary Classes Inst. Salaries and Benefits | 32,654 |
| TOTAL INSTRUCTIONAL COSTS 1 | 69,248,582 |
| Non-Instructional Costs | |
| Non-Instructional Salaries and Benefits | 2,308,758 |
| Instructional Admin. Salaries and Benefits | 7,969,569 |
| Instructional Admin. Operating Expenses | 1,772,227 |
| Auxiliary Classes Non-Inst. Salaries and Benefits | 361,077 |
| Auxiliary Classes Operating Expenses | 391,864 |
| TOTAL NON-INSTRUCTIONAL COSTS 2 | 12,803,495 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2) | 82,052,077 |
| DIRECT SUPPORT ACTIVITY | |
| Direct Support Costs | |
| Instructional Support Service | 3,535,803 |
| Admissions and Records | 2,040,311 |
| Counselling and Guidance | 8,685,890 |
| Other Student Services | 13,709,070 |
| TOTAL DIRECT SUPPORT COSTS 4 | 27,971,074 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS 5 (3 + 4) | 110,023,151 |
| Indirect Support Costs | |
| Operation and Maintenance of Plant | 12,292,216 |
| Planning and Policy Making | 3,367,447 |
| General Instructional Support Services | 17,786,018 |
| TOTAL INDIRECT SUPPORT COSTS 6 | 33,445,681 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS AND TOTAL INDIRECT SUPPORT COSTS (5 + 6) = TOTAL COSTS | 143,468,832 |
| SUPPORT COSTS ALLOCATION RATES | |
| Indirect Support Costs Allocation Rate = | |
| Total Indirect Supports Costs (6) | 30.40% |
| Total Instructional Activity Costs and Direct Support Costs (5) | |
| Direct Support Costs Allocation Rate = | |
| Total Direct Support Costs (4) | 34.09% |
| Total Instructional Activity Costs (3) | |
| Total Support Cost Allocation | 64.49% |

**LOS RIOS COMMUNITY COLLEGE DISTRICT
HEALTH FEE ELIMINATION CLAIM 1999-2000
STUDENT ENROLLMENT**

| CAMPUS | | FALL 1999 | SPRING 2000 | SUMMER 2000 | TOTALS |
|-----------------------|----------------|----------------------|----------------------|---------------------|----------------------|
| AMERICAN RIVER | TOTAL | 29472 | 29995 | 10558 | 70025 |
| | BOGG | <u>-6698</u> | <u>-6627</u> | <u>-2287</u> | <u>-15612</u> |
| | | 22774 | 23368 | 8271 | 54413 |
| COSUMNES | TOTAL | 15882 | 16432 | 5350 | 37664 |
| | BOGG | <u>-3653</u> | <u>-3772</u> | <u>-1346</u> | <u>-8771</u> |
| | | 12229 | 12660 | 4004 | 28893 |
| SACRAMENTO CIT | TOTAL | 19952 | 19754 | 9419 | 49125 |
| | BOGG | <u>-6878</u> | <u>-6650</u> | <u>-3422</u> | <u>-16950</u> |
| | | 13074 | 13104 | 5997 | 32175 |
| DISTRICT | TOTAL | 65306 | 66181 | 25327 | 156814 |
| | BOGG | <u>-17229</u> | <u>-17049</u> | <u>-7055</u> | <u>-41333</u> |
| | NET ENR | 48077 | 49132 | 18272 | 115481 |

LOS RIOS COMMUNITY COLLEGE DISTRICT

Health Fee Elimination Mandated Cost Claim

FYE June 30, 2000

| Account | Account Title | GL Totals by Campus | | | | Adjustments to tie to 311 | | | 311 Totals Allocated by Campus | | | | | | | |
|---------|--------------------------------|---------------------|-----------|------------|-----------|---------------------------|-------------|-----------|--------------------------------|------------|------------|-----------|------------|------------|-----------|------------|
| | | ARC | CRC | SCC | PE | GL Total | Allocations | Retro | Benefits | Total | ARC | CRC | SCC | Subtotal | PE | Total |
| 1204 | Reg Health Svcs Salaries | 111,652.40 | 62,455.70 | 144,342.00 | | 318,450.10 | | 19,886.44 | 50,192.55 | 338,336.54 | 118,624.82 | 66,355.91 | 153,355.81 | 338,336.54 | 0.00 | 338,336.54 |
| | Benefits | | 0.00 | | | 0.00 | | | 50,192.55 | 50,192.55 | 17,598.11 | 9,843.96 | 22,750.48 | 50,192.55 | 0.00 | 50,192.55 |
| 1404 | Non-Reg Health Svcs Salaries | 7,233.05 | 15,380.79 | 7,228.78 | | 29,842.62 | | 1,092.34 | 4,589.23 | 30,934.96 | 7,497.80 | 15,943.78 | 7,493.38 | 30,934.96 | 0.00 | 30,934.96 |
| | Benefits | | 0.00 | | | 0.00 | | | 4,589.23 | 4,589.23 | 1,112.31 | 2,365.27 | 1,111.65 | 4,589.23 | 0.00 | 4,589.23 |
| 2102 | Reg Classified Salaries | 32,699.91 | | | 44,421.87 | 77,121.78 | | 1,420.62 | 12,603.56 | 84,957.73 | 36,022.38 | 0.00 | 0.00 | 36,022.38 | 48,935.35 | 84,957.73 |
| | Benefits | | | | | 0.00 | | 6,415.33 | 12,603.56 | 12,603.56 | 5,343.95 | 0.00 | 0.00 | 5,343.95 | 7,259.61 | 12,603.56 |
| 2303 | Student Help Wages | 1,131.60 | | | | 1,131.60 | | 216.51 | 26.96 | 1,348.11 | 1,348.11 | 0.00 | 0.00 | 1,348.11 | 0.00 | 1,348.11 |
| | Benefits | | | | | 0.00 | | | 26.96 | 26.96 | 26.96 | 0.00 | 0.00 | 26.96 | 0.00 | 26.96 |
| 4500 | Non-Instr-Supplies & Materials | 3,777.83 | 1,538.37 | 2,320.01 | | 7,636.21 | (87.63) | | 7,548.58 | 7,548.58 | 3,734.47 | 1,520.72 | 2,293.39 | 7,548.58 | 0.00 | 7,548.58 |
| 5200 | Travel & Conference | 743.40 | 62.43 | 167.78 | | 973.61 | (1.27) | | 972.34 | 972.34 | 742.43 | 62.35 | 167.56 | 972.34 | 0.00 | 972.34 |
| 5201 | Mileage - In District | | 28.00 | | | 28.00 | (0.58) | | 27.42 | 27.42 | 0.00 | 27.42 | 0.00 | 27.42 | 0.00 | 27.42 |
| 5300 | Dues and Membership | | 50.00 | | | 50.00 | (1.03) | | 48.97 | 48.97 | 0.00 | 48.97 | 0.00 | 48.97 | 0.00 | 48.97 |
| 5600 | Repairs | 140.00 | | | | 140.00 | (2.55) | | 137.45 | 137.45 | 137.45 | 0.00 | 0.00 | 137.45 | 0.00 | 137.45 |
| 5601 | Rents and Leases | 118.00 | 59.00 | | | 177.00 | (3.66) | | 173.34 | 173.34 | 115.56 | 57.78 | 0.00 | 173.34 | 0.00 | 173.34 |
| 5890 | Other Operational Expense | 2,957.50 | | 2,940.00 | | 5,897.50 | 3,603.13 | | 9,500.63 | 9,500.63 | 4,764.41 | 0.00 | 4,736.22 | 9,500.63 | 0.00 | 9,500.63 |
| 6490 | Equipment Capitalized | 1,125.73 | | | | 1,125.73 | 8.65 | | 1,134.38 | 1,134.38 | 1,134.38 | 0.00 | 0.00 | 1,134.38 | 0.00 | 1,134.38 |
| | | 161,579.42 | 79,574.29 | 156,998.57 | 44,421.87 | 442,574.15 | 5,152.19 | 27,394.11 | 67,412.30 | 542,532.75 | 198,203.14 | 96,226.16 | 191,908.49 | 486,337.79 | 56,194.96 | 542,532.75 |

| <p align="center">MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL</p> | <p align="center">FORM HFE-2.1</p> | |
|---|--|---|
| <p>(01) Claimant Los Rios Community College District</p> | <p align="center">Fiscal Year 1999-2000</p> | |
| <p>(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.</p> | <p align="center">(a) FY 1986/87</p> | <p align="center">(b) FY of Claim</p> |
| <p>Accident Reports</p> | X | X |
| <p>Appointments</p> | | |
| <p> College Physician, surgeon</p> | | |
| <p> Dermatology, Family practice</p> | | |
| <p> Internal Medicine</p> | | |
| <p> Outside Physician</p> | | |
| <p> Dental Services</p> | | |
| <p> Outside Labs, (X-ray, etc.,)</p> | | |
| <p> Psychologist, full services</p> | | |
| <p> Cancel/Change Appointments</p> | | |
| <p> Registered Nurse</p> | X | X |
| <p> Check Appointments</p> | | |
| <p>Assessment, and Counseling (only)</p> | | |
| <p> Birth Control</p> | | |
| <p> Lab Reports</p> | | |
| <p> Nutrition</p> | X | X |
| <p> Test Results, office</p> | | |
| <p> Venereal Disease</p> | X | X |
| <p> Communicable Disease</p> | X | X |
| <p> Upper Respiratory Infection</p> | X | X |
| <p> Eyes, Nose and Throat</p> | | |
| <p> Eye/Vision</p> | X | X |
| <p> Dermatology/Allergy</p> | | |
| <p> Gynecology/Pregnancy Service</p> | X | X |
| <p> Neuralgic</p> | | |
| <p> Orthopedic</p> | | |
| <p> Genito/Urinary</p> | | |
| <p> Dental</p> | | |
| <p> Gastro-Intestinal</p> | | |
| <p> Stress Counseling</p> | X | X |
| <p> Crisis Intervention</p> | X | X |
| <p> Child Abuse Reporting and Counseling</p> | | |
| <p> Sunstance Abuse Identification and Counseling</p> | | |
| <p> Eating Disorders</p> | | |
| <p> Weight Control</p> | X | X |
| <p> Personal Hygiene</p> | | |
| <p> Burnout</p> | | |
| <p> Other Medical Problems, list</p> | | |
| <p>Examinations, minor illnesses</p> | | |
| <p> Recheck Minor Injury</p> | | |
| <p>Health Talks or Fairs, Information</p> | | |
| <p> Sexually Transmitted Disease</p> | X | X |
| <p> Drugs</p> | X | X |
| <p> Acquired Immune Deficiency Syndrome</p> | X | X |
| <p> Child Abuse</p> | | |

| <p align="center">MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL</p> | <p align="center">FORM HFE-2.1</p> | |
|--|---|---|
| <p>(01) Claimant Los Rios Community College District</p> | <p align="center">Fiscal Year 1999-2000</p> | |
| <p>(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.</p> | <p align="center">(a) FY 1986/87</p> | <p align="center">(b) FY of Claim</p> |
| <p>Birth Control/Family Planning Stop Smoking Library, Videos and Cassettes</p> | <p align="center">X</p> | <p align="center">X</p> |
| <p>First Aid, Major Emergencies First Aid, Minor Emergencies First Aid Kits, Filled</p> | <p align="center">X X X</p> | <p align="center">X X X</p> |
| <p>Immunizations Diphtheria/Tetanus Measles/Rubella Influenza Information</p> | <p align="center">X</p> | <p align="center">X</p> |
| <p>Insurance On Campus Accident Voluntary Insurance Inquiry/Claim Administration</p> | <p align="center">X X</p> | <p align="center">X X</p> |
| <p>Laboratory Tests Done Inquiry/Interpretation Pap Smears</p> | | |
| <p>Physical Examinations Employees Students Athletes</p> | <p align="center">X</p> | <p align="center">X</p> |
| <p>Medications Antacids Antidiarrheal Aspirin, Tylenol, etc., Skin Rash Preparations Eye Drops Ear Drops Toothache, oil cloves Stingkill Midol, Menstrual Cramps Other, list--> Ibuprofen</p> | <p align="center">X X X X X X X</p> | <p align="center">X X X X X X X</p> |
| <p>Parking Cards/Elevator Keys Tokens Return Card/Key Parking Inquiry Elevator Passes Temporary Handicapped Parking Permits</p> | <p align="center">X X</p> | <p align="center">X X</p> |

| MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL | | FORM HFE-2.1 | |
|---|--|-------------------------------|--------------------------------|
| (01) Claimant Los Rios Community College District | | Fiscal Year 1999-2000 | |
| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year. | | (a) FY 1986/87 | (b) FY of Claim |
| Referrals to Outside Agencies | | | |
| Private Medical Doctor | | X | X |
| Health Department | | X | X |
| Clinic | | X | X |
| Dental | | X | X |
| Counseling Centers | | X | X |
| Crisis Centers | | X | X |
| Transitional Living Facilities, battered/homeless women | | X | X |
| Family Planning Facilities | | X | X |
| Other Health Agencies | | X | X |
| Tests | | | |
| Blood Pressure | | X | X |
| Hearing | | X | X |
| Tuberculosis | | | |
| Reading | | X | X |
| Information | | | |
| Vision | | X | X |
| Glucometer | | X | X |
| Urinalysis | | | |
| Hemoglobin | | | |
| EKG | | | |
| Strep A Testing | | | |
| PG Testing | | | |
| Monospot | | | |
| Hemacult | | | |
| Others, list | | | |
| Miscellaneous | | | |
| Absence Excuses/PE Waiver | | X | X |
| Allergy Injections | | | |
| Band-aids | | X | X |
| Booklets/Pamphlets | | X | X |
| Dressing Change | | | |
| Rest | | X | X |
| Suture Removal | | | |
| Temperature | | X | X |
| Weigh | | X | X |
| Information | | X | X |
| Report/Form | | | |
| Wart Removal | | | |
| Others, list | | X | X |
| Committees | | | |
| Safety | | X | X |
| Environmental | | | |
| Disaster Planning | | | |
| Skin Rash Preparations | | | |
| Eye Drops | | | |

CLAIM FOR PAYMENT
 Pursuant to Government Code Section 17561
HEALTH FEE ELIMINATION

For State Controller Use only
 (19) Program Number 00029
 (20) Date File ___/___/___
 (21) LRS Input ___/___/___

(01) Claimant Identification Number:
 L S-34050

(02) Mailing Address:

Claimant Name: **Claim File Copy**
 Los Rios Community College District

County of Location:
 Sacramento

Street Address:
 1919 Spanos Court

City: Sacramento **State:** CA **Zip Code:** 95825

| Reimbursement Claim Data | |
|--------------------------|------------|
| (22) HFE - 1.0, (04)(b) | \$ 667,337 |
| (23) | |
| (24) | |
| (25) | |
| (26) | |
| (27) | |
| (28) | |
| (29) | |
| (30) | |
| (31) | |
| (32) | |
| (33) | |
| (34) | |
| (35) | |
| (36) | |
| (37) | |


| Type of Claim | Estimated Claim | Reimbursement Claim |
|---|--|--|
| | (03) Estimated <input checked="" type="checkbox"/> | (09) Reimbursement <input checked="" type="checkbox"/> |
| | (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> |
| | (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> |
| Fiscal Year of Cost | (06) 2001-2002 | (12) 2000-2001 |
| Total Claimed Amount | (07) \$ 730,000 | (13) \$ 667,337 |
| Less: 10% Late Penalty, but not to exceed \$1000 | | (14) \$ - |
| Less: Estimate Claim Payment Received | | (15) \$ 187,592 |
| Net Claimed Amount | | (16) \$ 479,745 |
| Due from State | (08) \$ 730,000 | (17) \$ 479,745 |
| Due to State | | (18) \$ - |

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, set forth on the attached statements.

Signature of Authorized Officer

 Theresa Matista
 Type or Print Name

Date
 1/9/2002
 Interim Vice Chancellor, Finance and Admin.
 Title

(39) Name of Contact Person or Claim
 SixTen and Associates Telephone Number (858) 514-8605
 E-Mail Address kbpsixten@aol.com

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.0**

| | | | |
|---|---|-------------------------------------|-------------|
| (01) Claimant: Claimant Name Los Rios Community College District | (02) Type of Claim: Reimbursement | <input checked="" type="checkbox"/> | Fiscal Year |
| | Estimated | <input type="checkbox"/> | 2000-2001 |

(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)

| | (b) Claimed Amount |
|----------------------------------|--------------------------|
| (a) Name of College | |
| 1. American River College | \$ 267,203.67 |
| 2. Cosumnes River College | \$ 131,951.72 |
| 3. Sacramento City College | \$ 268,181.66 |
| 4. | \$ - |
| 5. | \$ - |
| 6. | \$ - |
| 7. | \$ - |
| 8. | \$ - |
| 9. | \$ - |
| 10. | \$ - |
| 11. | \$ - |
| 12. | \$ - |
| 13. | \$ - |
| 14. | \$ - |
| 15. | \$ - |
| 16. | \$ - |
| 17. | \$ - |
| 18. | \$ - |
| 19. | \$ - |
| 20. | \$ - |
| 21. | \$ - |
| (04) Total Amount Claimed | \$ 667,337 |

[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]

| | |
|---|--|
| <p>MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY</p> | <p>FORM HFE-1.1</p> |
|---|--|

| | | |
|--|---|---------------------------------------|
| <p>(01) Claimant: Los Rios Community College District</p> | <p>(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/></p> | <p>Fiscal Year 2000-2001</p> |
|--|---|---------------------------------------|

(03) Name of College American River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, **STOP**, do not complete the form. No reimbursement is allowed.

LESS SAME MORE

| | Direct Cost | Indirect Cost of: 31.45% | Total |
|---|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim | \$ 203,274 | \$ 63,930 | \$ 267,204 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ - | \$ - | \$ - |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | \$ 203,274 | \$ 63,930 | \$ 267,204 |

(08) Complete Columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|--|--------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 25,192 | | No fees | | | \$ - | \$ - |
| 2. Per spring semester | 24,205 | | No fees | | | \$ - | \$ - |
| 3. Per summer session | 9,825 | | No fees | | | \$ - | \$ - |
| 4. Per first quarter | | | | \$ - | | \$ - | \$ - |
| 5. Per second quarter | | | | \$ - | | \$ - | \$ - |
| 6. Per third quarter | | | | \$ - | | \$ - | \$ - |
| (09) Total health fee that could have been collected | [Line (8.1g) + (8.2g) +(8.6g)] | | | | | | \$ - |
| (10) Sub-total | [Line (07) - line (09)] | | | | | | \$ 267,204 |

| | |
|--|--|
| Cost Reduction | |
| (11) Less: Offsetting Savings, if applicable | \$ - |
| (12) Less: Other Reimbursements, if applicable | \$ - |
| (13) Total Amount Claimed | [Line (10) - (line (11) + line (12))] \$ 267,204 |

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.2**

| | | |
|--|---|------------------------------|
| (01) Claimant: Los Rios Community College District | (02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 2000-2001 |
|--|---|------------------------------|

(03) Name of College Cosumnes River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE

| | Direct Cost | Indirect Cost of: 31.45% | Total |
|--|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim | \$ 100,382 | \$ 31,570 | \$ 131,952 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ - | \$ - | \$ - |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | \$ 100,382 | \$ 31,570 | \$ 131,952 |

(08) Complete Columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|-------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 14,245 | | No fees | | | \$ - | \$ - |
| 2. Per spring semester | 14,733 | | No fees | | | \$ - | \$ - |
| 3. Per summer session | 5,158 | | No fees | | | \$ - | \$ - |
| 4. Per first quarter | | | | \$ - | | \$ - | \$ - |
| 5. Per second quarter | | | | \$ - | | \$ - | \$ - |
| 6. Per third quarter | | | | \$ - | | \$ - | \$ - |
| (09) Total health fee that could have been collected | | | | [Line (8.1g) + (8.2g) +(8.6g)] | | | \$ - |
| (10) Sub-total | | | | [Line (07) - line (09)] | | | \$ 131,952 |

| | |
|---|------------|
| Cost Reduction | |
| (11) Less: Offsetting Savings, if applicable | \$ - |
| (12) Less: Other Reimbursements, if applicable | \$ - |
| (13) Total Amount Claimed | \$ 131,952 |

| | | |
|--|--|-------------------------------|
| | MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.3 |
|--|--|-------------------------------|

| | | |
|--|---|------------------------------|
| (01) Claimant: Los Rios Community College District | (02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 2000-2001 |
|--|---|------------------------------|

(03) Name of College Sacramento City College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE

| | Direct Cost | Indirect Cost of: 31.45% | Total |
|--|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim | \$ 204,018 | \$ 64,164 | \$ 268,182 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ - | \$ - | \$ - |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | \$ 204,018 | \$ 64,164 | \$ 268,182 |

(08) Complete Columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|---------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | 16,904 | | No fees | | | \$ - | \$ - |
| 2. Per spring semester | 16,564 | | No fees | | | \$ - | \$ - |
| 3. Per summer session | 7,850 | | No fees | | | \$ - | \$ - |
| 4. Per first quarter | | | | \$ - | | \$ - | \$ - |
| 5. Per second quarter | | | | \$ - | | \$ - | \$ - |
| 6. Per third quarter | | | | \$ - | | \$ - | \$ - |
| (09) Total health fee that could have been collected | [Line (8.1g) + (8.2g) +(8.6g)] | | | | | | \$ - |
| (10) Sub-total | [Line (07) - line (09)] | | | | | | \$ 268,182 |
| Cost Reduction | | | | | | | |
| (11) Less: Offsetting Savings, if applicable | | | | | | | \$ - |
| (12) Less: Other Reimbursements, if applicable | | | | | | | \$ - |
| (13) Total Amount Claimed | [Line (10) - (line (11) + line (12))] | | | | | | \$ 268,182 |

**3 RIOS COMMUNITY COLLEGE
 CALCULATION OF INDIRECT COST RATE,
 FISCAL YEAR 1999-2000 CCFS 311 FOR 2000-2001 RATE**

| REFERENCE (CCFS 311) | DESCRIPTION | 1999-2000 |
|---|---|--------------------|
| INSTRUCTIONAL ACTIVITY | | |
| | Instructional Costs | |
| | Instructional Salaries and Benefits | 70,983,417 |
| | Instructional Operating Expenses | 3,674,093 |
| | Instructional Support | 241,888 |
| | Auxiliary Classes Inst. Salaries and Benefits | 27,282 |
| | TOTAL INSTRUCTIONAL COSTS 1 | 74,926,680 |
| | Non-Instructional Costs | |
| | Non-Instructional Salaries and Benefits | 3,793,275 |
| | Instructional Admin. Salaries and Benefits | 8,364,740 |
| | Instructional Admin. Operating Expenses | 1,803,836 |
| | Auxiliary Classes Non-Inst. Salaries and Benefits | 725,149 |
| | Auxiliary Classes Operating Expenses | 560,834 |
| | TOTAL NON-INSTRUCTIONAL COSTS 2 | 15,247,834 |
| | TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2) | 90,174,514 |
| DIRECT SUPPORT ACTIVITY | | |
| | Direct Support Costs | |
| | Instructional Support Service | 4,803,997 |
| | Admissions and Records | 2,117,273 |
| | Counselling and Guidance | 9,941,803 |
| | Other Student Services | 13,082,464 |
| | TOTAL DIRECT SUPPORT COSTS 4 | 29,945,537 |
| | TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS 5 (3 + 4) | 120,120,051 |
| | Indirect Support Costs | |
| | Operation and Maintenance of Plant | 13,331,397 |
| | Planning and Policy Making | 4,090,923 |
| | General Instructional Support Services | 20,355,449 |
| | TOTAL INDIRECT SUPPORT COSTS 6 | 37,777,769 |
| | TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS AND TOTAL INDIRECT SUPPORT COSTS (5 + 6) = TOTAL COSTS | 157,897,820 |
| | SUPPORT COSTS ALLOCATION RATES | |
| Indirect Support Costs Allocation Rate = | Total Indirect Supports Costs (6) Total Instructional Activity Costs and Direct Support Costs (5) | 31.45% |
| Direct Support Costs Allocation Rate = | Total Direct Support Costs (4) Total Instructional Activity Costs (3) | 33.21% |
| Total Support Cost Allocation | | 64.66% |

LOS RIOS COMMUNITY COLLEGE DISTRICT
Health Fee Elimination Mandated Cost Claim
for FYE June 30, 2001

| Account | Account Title | GL Totals by Category | | | | Adjustments to file to 311 | | | | 311 Totals Allocated by Category | | | | |
|---------|-------------------------------|-----------------------|-----------|------------|-----------|----------------------------|-------------|-----------|-----------|----------------------------------|------------|------------|------------|------------|
| | | ARC | CRC | SCC | PE | GL Total | Allocations | Repts | Benefits | ARC | CRC | SCC | Subtotal | PE |
| 1204 | Reg Health Svcs Salaries | 118,854.10 | 59,449.70 | 151,670.15 | | 329,944.95 | (167,809) | 24,471.38 | 89,937.26 | | 63,814.87 | 162,840.21 | 0.00 | 354,290.53 |
| | Benefits | | 0.00 | | | 0.00 | | | | | 10,616.79 | 27,092.27 | 0.00 | 58,937.26 |
| 1404 | Non-Reg Health Svcs Salaries | 1,591.67 | 19,456.95 | 7,529.05 | | 28,569.68 | 2,228.25 | | 6,126.16 | | 1,716.76 | 6,116.05 | 0.00 | 30,808.93 |
| | Benefits | | | | | 0.00 | | | | | 285.42 | 1,350.19 | 0.00 | 5,125.16 |
| 2102 | Reg Classified Salaries | 34,686.06 | | | 48,651.46 | 83,217.49 | 2,319.11 | 7,377.54 | 15,066.98 | | 4,261.99 | 0.00 | 64,299.06 | 92,914.14 |
| | Benefits | | | | | 0.00 | | | 15,066.98 | | 0.00 | 0.00 | 8,804.99 | 16,066.98 |
| 2303 | Student Help Wages | 1,266.32 | | | | 1,266.32 | 338.05 | 3.59 | 25.89 | | 0.00 | 0.00 | 0.00 | 1,627.97 |
| | Benefits | | | | | 0.00 | | | 25.89 | | 0.00 | 0.00 | 0.00 | 25.89 |
| 4800 | Non-Inst Supplies & Materials | 1,441.44 | 1,361.17 | 1,525.78 | | 4,328.39 | 144.05 | | | | 1,489.40 | 1,596.66 | 0.00 | 4,472.43 |
| 6200 | Travel & Conference | 1,348.76 | | 204.00 | | 1,632.76 | (156.75) | | | | 1,219.29 | 256.74 | 0.00 | 1,476.03 |
| 6201 | Mileage - In District | | | | | 6.00 | | | | | 0.00 | 0.00 | 0.00 | 6.00 |
| 6200 | Dues and Membership | 378.90 | 50.00 | | | 50.00 | (4.89) | | 46.20 | | 0.00 | 0.00 | 0.00 | 45.11 |
| 6601 | Repts and Locates | 104.21 | 36.08 | | | 398.90 | (38.37) | | | | 360.60 | 0.00 | 0.00 | 360.60 |
| 6690 | Other Operational Expense | 3,022.50 | | 3,060.00 | | 1,400.29 | (13.49) | | 126.03 | | 94.21 | 0.00 | 0.00 | 126.03 |
| 6490 | Equipment Depreciated | | | | | 6,092.50 | (583.94) | | 5,498.56 | | 2,732.33 | 2,766.23 | 0.00 | 5,498.56 |
| | | | | | | 0.00 | | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 162,633.97 | 80,340.90 | 164,097.97 | 48,651.46 | 455,684.30 | 1,856.17 | 34,080.76 | 79,155.29 | | 269,278.89 | 182,381.48 | 29,4618.19 | 607,673.46 |
| | | | | | | | | | | | | | | 63,108.05 |
| | | | | | | | | | | | | | | 570,776.51 |



**MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT/ACTIVITY COST DETAIL**

**FORM
HFE-2.1**

| (01) Claimant Los Rios Community College District | Fiscal Year 2000-2001 | |
|--|--------------------------|-----------------------|
| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year. | (a) FY 1986/87 | (b) FY of Claim |
| Accident Reports | X | X |
| Appointments | | |
| College Physician, surgeon | | |
| Dermatology, Family practice | | |
| Internal Medicine | | |
| Outside Physician | | |
| Dental Services | | |
| Outside Labs, (X-ray, etc.) | | |
| Psychologist, full services | | X |
| Cancel/Change Appointments | X | X |
| Registered Nurse | | X |
| Check Appointments | | |
| Assessment, Intervention and Counseling | | X |
| Birth Control | | |
| Lab Reports | X | X |
| Nutrition | | X |
| Test Results, office | X | X |
| Venereal Disease | X | X |
| Communicable Disease | X | X |
| Upper Respiratory Infection | | X |
| Eyes, Nose and Throat | X | X |
| Eye/Vision | | X |
| Dermatology/Allergy | X | X |
| Gynecology/Pregnancy Service | | X |
| Neuralgic | | X |
| Orthopedic | | X |
| Genito/Urinary | | X |
| Dental | | X |
| Gastro-Intestinal | X | X |
| Stress Counseling | X | X |
| Crisis Intervention | | X |
| Child Abuse Reporting and Counseling | | X |
| Substance Abuse Identification and Counseling | | X |
| Eating Disorders | X | X |
| Weight Control | | X |
| Personal Hygiene | | X |
| Burnout | | X |
| Other Medical Problems, list | | |
| Examinations, minor illnesses | | |
| Recheck Minor Injury | | X |
| Health Talks or Fairs, Information | | |
| Sexually Transmitted Disease | X | X |
| Drugs | X | X |
| Acquired Immune Deficiency Syndrome | X | X |
| Child Abuse | | X |

**MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT/ACTIVITY COST DETAIL**

**FORM
HFE-2.1**

(01) Claimant

Los Rios Community College District

Fiscal Year

2000-2001

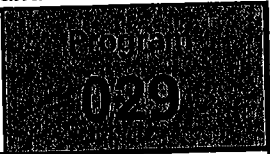
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.

| (a) FY 1986/87 | (b) FY of Claim |
|----------------------|-----------------------|
|----------------------|-----------------------|

| | | |
|---|---|---|
| Birth Control/Family Planning | X | X |
| Stop Smoking | | X |
| Library, Videos and Cassettes | | X |
| First Aid, Major Emergencies | X | X |
| First Aid, Minor Emergencies | X | X |
| First Aid Kits, Filled | X | X |
| Immunizations | | |
| Diphtheria/Tetanus | | X |
| Measles/Rubella | | X |
| Influenza | | X |
| Information | X | X |
| Hepatitis B | | X |
| Insurance | | |
| On Campus Accident | X | |
| Voluntary | X | X |
| Insurance Inquiry/Claim Administration | | X |
| Laboratory Tests Done | | |
| Inquiry/Interpretation | | X |
| Pap Smears | | |
| Physical Examinations | | |
| Employees | | |
| Students | | |
| Athletes | X | X |
| Medications | | |
| Antacids | X | X |
| Antidiarrheal | | X |
| Aspirin, Tylenol, etc., | X | X |
| Skin Rash Preparations | X | X |
| Eye Drops | X | X |
| Ear Drops | | |
| Toothache, oil cloves | | |
| Stingkill | X | X |
| Midol, Menstrual Cramps | X | X |
| Others, list: Acetaminophen, Albutrol, Aliminum Hydroxide, Antibiotic Ointment, Benedryl Pepto Bismol, Caladryl, Cough Crops, Dextromethorphan, Epinephrine, Glucose, Imodium, Ibuprofen, Hydrocortisone, Pseudoephedrine, Saline Solution, Ipecac, Syrup, & Zantac | X | X |
| Parking Cards/Elevator Keys | | |
| Tokens | | |
| Return Card/Key | | |
| Parking Inquiry | X | X |
| Elevator Passes | | |
| Temporary Handicapped Parking Permits | X | X |

CLAIM FOR PAYMENT
 Pursuant to Government Code Section 17561
HEALTH FEE ELIMINATION

For State Controller Use only
 (19) Program Number 00029
 (20) Date File ___/___/___
 (21) LRS Input ___/___/___



(01) Claimant Identification Number:
 S-34050

(02) Mailing Address:
Claim File Copy

Claimant Name
 Los Rios Community College District

County of Location
 Sacramento

Street Address
 1919 Spanos Court

City State Zip Code
 Sacramento CA 95825

| Reimbursement Claim Data | |
|--------------------------|------------|
| (22) HFE - 1.0, (04)(b) | \$ 671,976 |
| (23) | |
| (24) | |
| (25) | |
| (26) | |
| (27) | |
| (28) | |
| (29) | |
| (30) | |
| (31) | |
| (32) | |
| (33) | |
| (34) | |
| (35) | |
| (36) | |
| (37) | |

| Type of Claim | Estimated Claim | Reimbursement Claim |
|---|--|---------------------|
| (03) Estimated <input checked="" type="checkbox"/> | (09) Reimbursement <input checked="" type="checkbox"/> | |
| (04) Combined <input type="checkbox"/> | (10) Combined <input type="checkbox"/> | |
| (05) Amended <input type="checkbox"/> | (11) Amended <input type="checkbox"/> | |
| Fiscal Year of Cost | (06) 2002-2003 | (12) 2001-2002 |
| Total Claimed Amount | (07) \$ 738,000 | (13) \$ 671,976 |
| Less: 10% Late Penalty, but not to exceed \$1000 | | (14) \$ - |
| Less: Estimate Claim Payment Received | | (15) \$ 170,489 |
| Net Claimed Amount | | (16) \$ 501,487 |
| Due from State | (08) \$ 738,000 | (17) \$ 501,487 |
| Due to State | | (18) \$ - |

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, set forth on the attached statements.

Signature of Authorized Officer

 Jon Sharpe
 Type or Print Name

Date
 DEC 27, 2002
 Vice Chancellor Finance & Administration
 Title

(39) Name of Contact Person or Claim
 SixTen and Associates
Telephone Number (858) 514-8605
E-Mail Address kbpsixten@aol.com

| | | |
|------------------------|--|--|
| Form 201 029 | MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.0 |
|------------------------|--|--|

| | | |
|------------------------------------|---|-------------|
| (01) Claimant: | (02) Type of Claim: | Fiscal Year |
| Claimant Name | Reimbursement <input checked="" type="checkbox"/> | |
| Los Rio Community College District | Estimated <input type="checkbox"/> | 2001-2002 |

(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)

| (a) Name of College | (b) Claimed Amount |
|----------------------------------|-----------------------|
| 1. American River College | \$ 215,372.00 |
| 2. Consumes River College | \$ 176,841.00 |
| 3. Sacramento City College | \$ 279,763.00 |
| 4. | \$ - |
| 5. | \$ - |
| 6. | \$ - |
| 7. | \$ - |
| 8. | \$ - |
| 9. | \$ - |
| 10. | \$ - |
| 11. | \$ - |
| 12. | \$ - |
| 13. | \$ - |
| 14. | \$ - |
| 15. | \$ - |
| 16. | \$ - |
| 17. | \$ - |
| 18. | \$ - |
| 19. | \$ - |
| 20. | \$ - |
| 21. | \$ - |
| (04) Total Amount Claimed | \$ 671,976 |

[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CALCULATION OF INDIRECT COST RATE,
FISCAL YEAR
2000-2001**

*FOR 01-02
CLAIMS*

| REFERENCE (CCFS 311) | DESCRIPTION | 2000-2001 |
|---|--|--------------------|
| INSTRUCTIONAL ACTIVITY | | |
| | Instructional Costs | |
| | Instructional Salaries and Benefits | 76,815,687 |
| | Instructional Operating Expenses | 4,978,978 |
| | Instructional Support Instructional Salaries and Benefits | 406,970 |
| | Auxiliary Operations Instructional Salaries and Benefits | 42,480 |
| | TOTAL INSTRUCTIONAL COSTS 1 | 82,244,115 |
| | Non-Instructional Costs | |
| | Non-Instructional Salaries and Benefits | 4,323,694 |
| | Instructional Admin. Salaries and Benefits | 9,476,652 |
| | Instructional Admin. Operating Expenses | 1,017,503 |
| | Auxiliary Classes Non-Inst. Salaries and Benefits | 843,263 |
| | Auxiliary Classes Operating Expenses | 826,762 |
| | TOTAL NON-INSTRUCTIONAL COSTS 2 | 16,487,874 |
| | TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2) | 98,731,989 |
| DIRECT SUPPORT ACTIVITY | | |
| | Direct Support Costs | |
| | Instructional Support Services Non Inst. Salaries and Benefits | 5,159,428 |
| | Instructional Support Services Operating Expenses | 1,130,609 |
| | Admissions and Records | 2,272,556 |
| | Counselling and Guidance | 11,203,436 |
| | Other Student Services | 13,029,445 |
| | TOTAL DIRECT SUPPORT COSTS 4 | 32,795,474 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS 5 (3 + 4) | | 131,527,463 |
| | Indirect Support Costs | |
| | Operation and Maintenance of Plant | 15,229,939 |
| | Planning and Policy Making | 4,295,280 |
| | General Instructional Support Services | 20,884,012 |
| | TOTAL INDIRECT SUPPORT COSTS 6 | 40,409,231 |
| TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS AND TOTAL INDIRECT SUPPORT COSTS (5 + 6) = TOTAL COSTS | | 171,936,694 |
| SUPPORT COSTS ALLOCATION RATES | | |
| Indirect Support Costs Allocation Rate = | Total Indirect Support Costs (6) Total Instructional Activity Costs and Direct Support Costs (5) | 30.72% |
| Direct Support Costs Allocation Rate = | Total Direct Support Costs (4) Total Instructional Activity Costs (3) | 33.22% |
| Total Support Cost Allocation | | 63.94% |

| | | | |
|-----------------------|-------------------------------|----------------------|---------------------|
| MANDATED COSTS | HEALTH FEE ELIMINATION | CLAIM SUMMARY | FORM HFE-1.1 |
|-----------------------|-------------------------------|----------------------|---------------------|

| | | |
|---|---|--------------------------|
| (01) Claimant: Los Rio Community College District | (02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 2001-2002 |
|---|---|--------------------------|

(03) Name of College American River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.


LESS SAME MORE

| | Direct Cost | Indirect Cost of: 30.72% | Total |
|--|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim | \$ 164,758 | \$ 50,614 | \$ 215,372 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ - | \$ - | \$ - |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | \$ 164,758 | \$ 50,614 | \$ 215,372 |

(08) Complete Columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|--------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | | | | \$ - | | \$ - | \$ - |
| 2. Per spring semester | | | | \$ - | | \$ - | \$ - |
| 3. Per summer session | | | | \$ - | | \$ - | \$ - |
| 4. Per first quarter | | | | \$ - | | \$ - | \$ - |
| 5. Per second quarter | | | | \$ - | | \$ - | \$ - |
| 6. Per third quarter | | | | \$ - | | \$ - | \$ - |
| (09) Total health fee that could have been collected | [Line (8.1g) + (8.2g) +(8.6g)] | | | | | | 0 |
| (10) Sub-total | [Line (07) - line (09)] | | | | | | \$ 215,372 |

| | |
|---|--|
| Cost Reduction | |
| (11) Less: Offsetting Savings, if applicable | \$ - |
| (12) Less: Other Reimbursements, if applicable | \$ - |
| (13) Total Amount Claimed | [Line (10) - (line (11) + line (12))] \$ 215,372 |

| | | |
|---|--|-------------------------------|
|  | MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.2 |
|---|--|-------------------------------|

| | | |
|---|---|------------------------------|
| (01) Claimant: Los Rio Community College District | (02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 2001-2002 |
|---|---|------------------------------|

(03) Name of College Cosumnes River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE

| | Direct Cost | Indirect Cost of: 30.72% | Total |
|--|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim | \$ 135,282 | \$ 41,559 | \$ 176,841 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ - | \$ - | \$ - |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | \$ 135,282 | \$ 41,559 | \$ 176,841 |

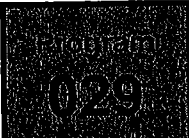
(08) Complete Columns (a) through (g) to provide detail data for health fees

| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|-------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | | | | \$ - | | \$ - | \$ - |
| 2. Per spring semester | | | | \$ - | | \$ - | \$ - |
| 3. Per summer session | | | | \$ - | | \$ - | \$ - |
| 4. Per first quarter | | | | \$ - | | \$ - | \$ - |
| 5. Per second quarter | | | | \$ - | | \$ - | \$ - |
| 6. Per third quarter | | | | \$ - | | \$ - | \$ - |

| | | |
|---|--------------------------------------|------------|
| (09) Total health fee that could have been collected | [Line (8.1g) + (8.2g) +(8.6g)] | 0 |
| (10) Sub-total | [Line (07) - line (09)] | \$ 176,841 |

Cost Reduction

| | |
|---|--|
| (11) Less: Offsetting Savings, if applicable | \$ - |
| (12) Less: Other Reimbursements, if applicable | \$ - |
| (13) Total Amount Claimed | [Line (10) - (line (11) + line (12))] \$ 176,841 |

| | | |
|---|--|-------------------------------|
|  | MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY | FORM HFE-1.3 |
|---|--|-------------------------------|

| | | |
|---|---|------------------------------|
| (01) Claimant: Los Rio Community College District | (02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> | Fiscal Year 2001-2002 |
|---|---|------------------------------|

(03) Name of College Sacramento City College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS SAME MORE

| | Direct Cost | Indirect Cost of: 30.72% | Total |
|--|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim | \$ 214,017 | \$ 65,746 | \$ 279,763 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ - | \$ - | \$ - |
| (07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)] | \$ 214,017 | \$ 65,746 | \$ 279,763 |

(08) Complete Columns (a) through (g) to provide detail data for health fees

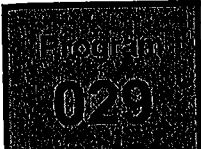
| Period for which health fees were collected | (a) Number of Full-time Students | (b) Number of Part-time Students | (c) Unit Cost for Full-time Student per Educ. Code § 76355 | (d) Full-time Student Health Fees (a) x (c) | (e) Unit Cost for Part-time Student per Educ. Code § 76355 | (f) Part-time Student Health Fees (b) x (e) | (g) Student Health Fees That Could Have Been Collected (d) + (f) |
|---|--------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester | | | | \$ - | | \$ - | \$ - |
| 2. Per spring semester | | | | \$ - | | \$ - | \$ - |
| 3. Per summer session | | | | \$ - | | \$ - | \$ - |
| 4. Per first quarter | | | | \$ - | | \$ - | \$ - |
| 5. Per second quarter | | | | \$ - | | \$ - | \$ - |
| 6. Per third quarter | | | | \$ - | | \$ - | \$ - |
| (09) Total health fee that could have been collected | [Line (8.1g) + (8.2g) +(8.6g)] | | | | | | 0 |
| (10) Sub-total | [Line (07) - line (09)] | | | | | | \$ 279,763 |

| | |
|---|---|
| Cost Reduction | |
| (11) Less: Offsetting Savings, if applicable | \$ - |
| (12) Less: Other Reimbursements, if applicable | \$ - |
| (13) Total Amount Claimed | [Line (10) - {(line (11) + line (12))}] \$ 279,763 |

LOS RIOS COMMUNITY COLLEGE DISTRICT
Health Fee Elimination Mandated Cost Claim
For FYE June 30, 2002

| Account | Account Title | GL Totals by Campus | | | | | Adjustments to tie to 311 | | | | | 311 Totals Allocated by Campus | | | | | |
|---------|--------------------------------|---------------------|------------|------------|-----------|------------|---------------------------|------------------|--------------------|----------------|-------------------------|--------------------------------|------------|------------|------------|-----------|------------|
| | | ARC | CRC | SCC | PE | GL Total | Allocation Prog 99000s | Allocation Retro | Allocation Lottery | Benefits & Adj | Allocation Lottery Bene | Subtotal | PE | Total | Subtotal | PE | Total |
| 1204 | Reg Health Svcs Salaries | 76,280.40 | 94,358.42 | 158,663.20 | | 329,302.02 | 15,336.18 | 18,056.85 | (7,368.07) | 59,496.76 | (1,300.24) | 82,308.89 | 101,815.63 | 174,202.46 | 355,326.98 | 0.00 | 355,326.98 |
| | Benefits | | | | 0.00 | 0.00 | | | | | | 13,480.80 | 16,675.67 | 28,040.05 | 58,196.52 | 0.00 | 58,196.52 |
| 1404 | Non-Reg Health Svcs Salaries | 16,939.59 | 13,185.98 | 8,164.13 | | 38,289.70 | 1,558.54 | (809.50) | (809.50) | 6,536.73 | (142.86) | 17,270.97 | 13,443.93 | 8,323.84 | 39,038.74 | 0.00 | 39,038.74 |
| | Benefits | | | | 0.00 | 0.00 | | | | | | 2,828.69 | 2,201.88 | 1,363.30 | 6,393.87 | 0.00 | 6,393.87 |
| 2102 | Reg Classified Salaries | 36,057.49 | | | 50,863.56 | 86,921.05 | 4,439.26 | 4,618.47 | (1,949.79) | 15,744.43 | (344.08) | 39,006.08 | 0.00 | 0.00 | 39,006.08 | 55,022.91 | 94,028.99 |
| | Benefits | | | | 0.00 | 0.00 | | | | | | 6,388.53 | 0.00 | 0.00 | 6,388.53 | 9,011.82 | 15,400.35 |
| 4500 | Non-Instr-Supplies & Materials | 1,312.57 | 966.05 | 1,908.22 | | 4,186.84 | 5.25 | (81.64) | | | | 1,314.21 | 967.26 | 1,910.61 | 4,192.08 | 0.00 | 4,192.08 |
| 5200 | Travel & Conference | 588.90 | | 150.00 | | 738.90 | (81.64) | (13.72) | | | | 523.83 | 0.00 | 133.43 | 657.26 | 0.00 | 657.26 |
| 5300 | Mileage - In District | | 124.18 | | | 124.18 | (13.72) | (8.29) | | | | 0.00 | 110.46 | 0.00 | 110.46 | 0.00 | 110.46 |
| 5300 | Dues and Membership | | 75.00 | | | 75.00 | (8.81) | (50.47) | | | | 0.00 | 66.71 | 0.00 | 66.71 | 0.00 | 66.71 |
| 5500 | Utilities | 79.73 | | | | 79.73 | (8.81) | (50.47) | | | | 70.92 | 0.00 | 0.00 | 70.92 | 0.00 | 70.92 |
| 5600 | Repairs | 456.72 | | | | 456.72 | (50.47) | (521.85) | | | | 406.25 | 0.00 | 0.00 | 406.25 | 0.00 | 406.25 |
| 5890 | Other Operational Expense | 1,302.80 | | 3,420.00 | | 4,722.80 | (521.85) | | | | | 1,158.85 | 0.00 | 3,042.10 | 4,200.95 | 0.00 | 4,200.95 |
| | | 123,018.20 | 108,709.63 | 172,305.55 | 50,863.56 | 464,896.94 | 19,775.44 | 23,554.33 | (10,127.86) | 81,777.92 | (1,787.18) | 164,758.02 | 135,281.54 | 214,015.79 | 514,055.35 | 64,034.73 | 578,090.08 |

| MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL | | FORM HFE-2.1 | |
|---|--|------------------------------|-----------------------|
| (01) Claimant Los Rio Community College District. | | Fiscal Year 2001-2002 | |
| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year. | | (a) FY 1986/87 | (b) FY of Claim |
| Accident Reports | | X | X |
| Appointments College Physician, surgeon Dermatology, Family practice Internal Medicine Outside Physician Dental Services Outside Labs, (X-ray, etc.) Psychologist, full services Cancel/Change Appointments Registered Nurse Check Appointments | | X | X |
| Assessment, Intervention and Counseling Birth Control | | X | X |
| Lab Reports Nutrition Test Results, office Venereal Disease Communicable Disease Upper Respiratory Infection Eyes, Nose and Throat Eye/Vision Dermatology/Allergy Gynecology/Pregnancy Service Neuralgic Orthopedic Genito/Urinary Dental Gastro-Intestinal Stress Counseling Crisis Intervention Child Abuse Reporting and Counseling Substance Abuse Identification and Counseling Eating Disorders Weight Control Personal Hygiene Burnout Other Medical Problems, list | | X | X |
| Examinations, minor illnesses Recheck Minor Injury | | X | X |
| Health Talks or Fairs, Information Sexually Transmitted Disease Drugs Acquired Immune Deficiency Syndrome Child Abuse | | X X X | X X X |

| | | |
|---|---|-------------------------|
|  | MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL | FORM HFE-2.1 |
|---|---|-------------------------|

| | |
|---|------------------------------|
| (01) Claimant Los Rio Community College District | Fiscal Year 2001-2002 |
|---|------------------------------|

| | | |
|--|----------------------|-----------------------|
| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year. | (a) FY 1986/87 | (b) FY of Claim |
|--|----------------------|-----------------------|

| | | |
|--|---|---|
| Birth Control/Family Planning | X | X |
| Stop Smoking | | |
| Library, Videos and Cassettes | | |
| First Aid, Major Emergencies | X | X |
| First Aid, Minor Emergencies | X | X |
| First Aid Kits, Filled | X | X |
| Immunizations | | |
| Diphtheria/Tetanus | | |
| Measles/Rubella | | |
| Influenza | | |
| Information | X | X |
| Insurance | | |
| On Campus Accident | | |
| Voluntary | X | X |
| Insurance Inquiry/Claim Administration | | |
| Laboratory Tests Done | | |
| Inquiry/Interpretation | | |
| Pap Smears | | |
| Physical Examinations | | |
| Employees | | |
| Students | | |
| Athletes | X | X |
| Medications | | |
| Antacids | X | X |
| Antidiarrheal | | |
| Aspirin, Tylenol, etc., | X | X |
| Skin Rash Preparations | X | X |
| Eye Drops | X | X |
| Ear Drops | | |
| Toothache, oil cloves | | |
| Stingkill | X | X |
| Midol, Menstrual Cramps | X | X |
| Other, list--> Ibuprofen | | |
| Parking Cards/Elevator Keys | | |
| Tokens | | |
| Return Card/Key | | |
| Parking Inquiry | X | X |
| Elevator Passes | | |
| Temporary Handicapped Parking Permits | | |

